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Corporation of the City of New York.

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ANNUAL REPORT

OF

THE COMPTROLLER,

EXHIBITING

The Revenues and Expenditures

OF THE

CITY GOVERNMENT,

INCLUDING

THE OPERATIONS OF THE SEVERAL TRUST AND SINKING FUNDS,

For the Year 1860.

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DOCUMENT No. 16.

BOARD OF ALDERMEN,  
August 5, 1861.

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Corporation of the City of New York,

IN COMMON COUNCIL, AUGUST 5TH, 1861.

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THE ANNUAL REPORT OF THE COMPTROLLER,

Exhibiting the Revenues and Expenditures of the City Government, including the operations of the several Trust and Sinking Funds, for the year 1860, was received, laid on the table, and 3,000 copies thereof ordered to be printed, under the direction of the Comptroller.

D. T. VALENTINE,

*Clerk of the Common Council.*

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LIST OF THE PRINCIPAL FINANCIAL OFFICERS AND CLERKS OF THE CORPORATION OF THE  
CITY OF NEW YORK FOR 1861.

ROBERT T. HAWS, *Comptroller.*

| WILLIAM E. WARREN, *Dep. Comptroller.*

**COMPTROLLER'S OFFICE.**

WILLIAM ALLEN, *Clerk to Comptroller,*  
WAKEMAN H. DIKEMAN, *Stock Clerk,*  
HENRY J. STORRS, *First General Clerk,*

H. P. BOSTWICK, *General Book-keeper,*  
R. A. STORRS, *First Assist. Book-keeper,*  
DANIEL P. SMITH, *Sec'd Assist. Book-keeper.*

**BUREAU OF CITY REVENUE.**

(DEPARTMENT OF FINANCE.)

GEORGE H. FRANKLIN, *Collector of City Revenue,*  
WM. S. DAVISON, *Superintendent of Market Rents and Fees,*  
WM. W. BURNHAM, *Clerk and Book-keeper.*

**BUREAU OF COLLECTION OF TAXES.**

(DEPARTMENT OF FINANCE.)

JAMES KELLY, *Receiver of Taxes,* | JOHN P. HONE, *Deputy Receiver,*  
ALFRED VREDENBURGH, *First Clerk and Book-keeper.*

**BUREAU OF ARREARS.**

(DEPARTMENT OF FINANCE.)

JOSEPH C. PINCKNEY, *Clerk of Arrears,*  
PHINEAS H. KINGSLAND, *First Assistant Clerk,*  
JAMES W. DOMINICK, *Book-keeper.*

**BUREAU OF DEPOSIT AND DISBURSEMENT.**

(DEPARTMENT OF FINANCE.)

DANIEL DEVLIN, *Chamberlain,*  
" " *Acting Paymaster,*  
HENRY A. OVINGTON, *First Clerk,*  
F. J. LEAVENWORTH, *Second Clerk and Book-keeper.*

**THE AUDITING BUREAU.**

(DEPARTMENT OF FINANCE.)

EDWARD V. PRICE, *Auditor of Accounts,* | DAVID GROESBECK, *First Assist. Auditor,*  
WM. H. CROSS, *Book-keeper,* | WM. KELLOCK, *Second " "*

**BUREAU OF COLLECTION OF WATER RENTS.**

(CROTON AQUEDUCT DEPARTMENT.)

REVO C. HANCE, *Water Registrar,* | WM. FARDON, *Dep. Water Registrar.*

**BUREAU OF COLLECTION OF ASSESSMENTS.**

(STREET DEPARTMENT.)

JONATHAN TROTTER, *Collector of Assessments,*  
DAVID KISSNER, *Deputy Collector of Assessments,*  
GERSHON COHEN, " " "  
WILSON SMALL, " " "  
JNO. Y. SAVAGE, JR., " " "



# REPORT.

## CITY OF NEW YORK—DEPARTMENT OF FINANCE, COMPTROLLER'S OFFICE,

May 15, 1861.

*Gentlemen of the Common Council:*

In compliance with the requirements of law and in conformity to established usage, the Comptroller herewith submits to your Honorable Bodies, his Annual Report in relation to the finances of the Corporation for the year 1860.

### OPERATIONS AND STATE OF THE TREASURY.

The amount of money in the hands of the Chamberlain, Dec. 31, 1859, as stated in the Comptroller's Annual Report for 1859, page 8, was..... \$4,271,466 65

The receipts into the Treasury from all sources during the year 1860, amounted to..... 22,442,602 90  
\$26,714,069 55

The amount of warrants drawn on the treasury, prior to January 1, 1859, paid and returned to the Comptroller by the Chamberlain in 1860, was..... \$1,578 83

The amount of warrants drawn in 1859, paid and returned as above in 1860, was..... 82,505 39

The amounts of warrants of 1860, paid on the several accounts and funds and returned during said year, was..... 23,194,888 66 23,278,972 88

Balance remaining in the Treasury, December 31, 1860\*..... \$3,435,096 67

\* The whole amount of public money in the hands of the Chamberlain at the above date, as reported by him (see page 121), was..... \$3,496,910 05

Of this sum the following amounts belonged to the several accounts here specified, viz.:

Board of Education.....	\$36,110 70
Interest on City Stocks.....	24,925 37
City Paymaster.....	777 31
	61,813 38

Leaving a balance, as stated above, of..... \$3,435,096 67

SUMMARY OF RECEIPTS, showing the different sources of revenue, and the amount received from each, as detailed in a subsequent part of this report.

## ON CITY ACCOUNT.

TAXES.—Amount collected in 1860, by the Receiver of

Taxes, and deposited in the County

Treasury (see page 23).....\$8,326,836 59

Amount retained in County Treasury. 3,276,836 59

Amount transferred to the City Treas-

ury..... \$5,050,000 00

Amount collected and deposited in the

City Treasury by the Clerk of Ar-

rears, (see page 23)..... 631,547 09

\$5,681,547 09

## GENERAL FUND:

*Assessors' Fees:* Amount transferred

from Street Improvement Fund to

this Fund, being the amount in-

cluded in assessments confirmed in

1858, 1859, and 1860, the transfer

being made to reimburse, to that

extent, the sums paid for salaries

of the Assessors and their clerk,

(see Comptroller's City Budget,

for 1861; Board of Aldermen,

Doc. 22, of 1860, p. 141).....

\$15,347 34

*Commissions:* Amount charged by

the Public Administrator, in be-

half of the Corporation on his

receipts and disbursements on ac-

count of Intestate Estates. ....

1,907 25

*Common Schools for City:* Amount

received from the State Treasurer

for the distributive share of the

city and county of New York, of

the public school moneys, viz.:

Apportionment of proceeds of the

three-fourth mill tax \$154,331 27

Do. of the income of the

Common School Fund 53,659 08

207,990 35

Carried forward.....\$225,244 94 \$5,681,547 09

Brought forward.....	\$225,244 94	\$5,681,547 09
<i>Dividends on Bank Stock:</i> For amount of seven dividends on \$500 stock of the Manhattan Company, standing in the name of the Corporation—say from August 1, 1857, to August 1, 1860, inclusive.....	170 00	
“ <i>Hope:</i> ” Amount received in a letter with this signature, stating that it was for taxes justly due from the writer, though omitted to be assessed.....	100 00	
<i>Interest on Central Park Improvement Fund Stock of 1876:</i> Amount received from Ward & Co., for interest on \$20,000 of said stock, the certificate for which was antedated.....	80 00	
<i>Interest on Taxes:</i> Amount transferred from the County Treasury, being the Corporation’s proportion of the sum collected by the Receiver of Taxes... \$27,236 67		
Amount of collections by the Clerk of Arrers.....	186,649 51	
	213,886 18	
<i>Interest on Redemptions</i> of lands purchased by the Corporation at public sales for unpaid taxes and assessments, and subsequently redeemed by the owners or others.	3,105 88	
<i>License Fees:</i> Amount received for fees upon licenses granted by the Mayor for sundry purposes, viz.: Amount collected by the Clerk of the Common Council.....	\$2,017 75	
Collected by First Marshal.....	\$17,037 25	
<i>Less</i> refunded	5 00	17,052 25
		19,070 00
Carried forward.....	\$461,657 00	\$5,681,547 09

Brought forward.....	\$461,657 00	\$5,681,547 09
<i>Mechanics' Bank Stock:</i> Amount received for stock of the old Mechanics' Bank, standing in the name of the Corporation, say 20 shares, at \$18.....	\$360	
Proportion of surplus divided on the reorganization of the Bank.....	140	
	<hr/>	500 00
<i>Overpayments:</i> Amount refunded for excess in sundry payments made from various appropriations	62 45	
<i>Permits for connections with Sewers and Drains:</i> Amount received for such permits issued by the Croton Aqueduct Department...	24,391 00	
<i>Sales of old materials, ashes, rubbish, &amp;c.:</i> By the Street Commissioner.....	\$632 46	
By the City Inspector .....	1,042 24	
	<hr/>	1,674 70
<i>Searching Fees:</i> Amount received by the Clerk of Arrears.....	54 90	
<i>Storage:</i> Amount received by the Street Commissioner on redemption of articles found encumbering the streets, and sent to the Corporation Yard.....	452 60	
<i>Suspense Account:</i> Amount returned by ex-Chamberlain Stout, being the aggregate of items remaining unpaid on various pay-rolls for labor performed prior to 1st January, 1860.....	1,112 79	
<i>Water Pipes and Laying:</i> Amount received by the Water Purveyor for tapping pipes—the workmen employed to do such work, being paid from the appropriation under this head.....	2,477 50	
	<hr/>	
Carried forward.....	\$492,382 94	\$5,681,547 09

Brought forward.....	\$492,382 94	\$5,681,547 09	
<i>Wharves, Piers, and Slips:</i> Amount received from the owners of certain private piers, for their proportion of expense of rebuilding, repairs, etc., done by the Street Commissioner, and paid for from the appropriation under this head.....			
	\$5,638 14		
<i>Less</i> amount applied to the payment of warrants drawn on this account.....			
	1,018 14		
	<hr/>	4,620 00	
		<hr/>	497,002 94
			<hr/>
			\$6,178,550 03
REVENUE BONDS OF 1860.			
REVENUE BONDS OF 1860.—Amount issued for an equal amount of money borrowed in anticipation of the revenues of the year. (See page 34.).....			
			4,068,600 00
ASSESSMENT FUND BONDS.			
ASSESSMENT FUND BONDS OF 1864.—Amount issued in 1860, for an equal amount of money borrowed. (See page 35.).....			
			500,000 00
FLOATING DEBT FUND STOCK.			
FLOATING DEBT FUND STOCK OF 1878.—			
Amount issued in 1860. (See page 35.).....	\$2,748,000 00		
Premiums on the same.....	45,562 56		
	<hr/>		2,793,562 56
STREET IMPROVEMENT FUND BONDS.			
STREET IMPROVEMENT FUND BONDS OF 1863.—Amount issued in 1860 for an equal amount of money borrowed. (See page 35.).....			
			300,000 00
ON SPECIAL AND TRUST ACCOUNTS.			
ABATEMENT OF NUISANCES.—Amount received by the Collector of City Revenue on account of expenses incurred by the City Inspector			
			14 64
ASSESSMENT FUND.—Amount of collections upon assessments for opening, widening, and extending streets, &c., viz.:			
By the Clerk of Arrears.....	\$155,872 41		
By the Collector of Assessments....	577,785 40		
	<hr/>	\$733,657 81	
Carried forward.....	\$733,657 81	\$13,840,727 23	



Brought forward.....	\$733,657 81	\$13,840,727 23
Amount deposited by the Comptroller to the credit of this fund for the proportion of the value of buildings removed on opening streets, &c., required to be paid by the Corporation.....	195,794 66	
Amount refunded by the Collector of Assessments for overpayment to him in 1859, on account of fees upon his collections.....	957 13	
	<hr/>	930,409 63
CHARGES ON ARREARS OF ASSESSMENTS.—Amount of collections by the Clerk of Arrears, for advertising and other expenses attending the Corporation sales of lands for unpaid assessments.....		1,581 08
CHARGES ON ARREARS OF TAXES.—Amount of collections by the Clerk of Arrears, for advertising and other expenses attending the Corporation sales of lands for unpaid taxes.....		3,551 79
CENTRAL PARK FUND.—Amount of collections by the Clerk of Arrears upon the assessment for benefits on account of opening the Park.....	\$29,578 97	
Amount deposited to the credit of this fund to reimburse the same for payments made for interest on Central Park Awards.....	4,967 24	
	<hr/>	34,546 21
CENTRAL PARK IMPROVEMENT FUND.—Amount received for an equal amount of <i>Central Park Improvement Fund Stock</i> of 1887, issued in 1860 (See page 36.).....	\$416,600 00	
Premiums on the same.....	3,072 50	
Also, received for an equal amount of <i>Central Park Improvement Fund Stock</i> of 1876, viz.:		
Issue of May 28, 1860, \$250,000. This amount was received while the contest in relation to the office of Chamberlain was pending, and the money, instead of being paid into the City Treasury, was deposited in the Bank of Commerce, to the credit of the Board of Commissioners of the Central Park. The premiums received on the same were deposited in the Treasury, and amounted to.....	5,786 74	
Issue of August 16, 1860.....	250,000 00	
Premiums on same.....	7,848 60	
Issue of December 18, 1860.....	333,000 00	
Premiums on same.....	9 69	
	<hr/>	1,016,317 53
Carried forward.....	\$15,827,133 47	



Brought forward.....	\$15,827,133	47	
CROTON WATER WORKS EXTENSION AND NEW RESERVOIR.—Amount received for the following stocks, issued in 1860, viz.:			
Water Stock of 1875. (See page 37.)	\$228,900	00	
Premiums on same.....	6,572	32	
			\$235,472 32
Croton Water Stock of 1883. (See p. 38.)	\$525,000	00	
Premiums on same.....	6,691	80	
			531,691 80
			767,164 12
INTESTATE ESTATES.—Amount of unclaimed balances belonging to such estates, paid into the city treasury by the Public Administrator, according to law. (See page 39.).....			
			3,629 39
INTEREST ON ASSESSMENTS.—Amount of interest collected on assessments for opening and improvement of streets and avenues, and the Central Park, viz.:			
By the Clerk of Arrears.....	\$129,911	63	
By the Collector of Assessments....	12,602	46	
			\$142,514 09
Amount transferred from the Street Improvement Fund, being the sum charged to and retained from contractors upon the Public Works, on settlement of final estimates, for interest upon advances made to them during the progress of their work....			
			7,122 08
			149,636 17
LANDS PURCHASED FOR TAXES AND ASSESSMENTS.—Amount received by the Clerk of Arrears, for and upon the redemption of lands purchased by the Corporation, at the public sales for unpaid taxes and assessments, by the owners thereof.....			
			26,515 59
STREET IMPROVEMENT FUND.—Amount of collections upon assessments for regulating, grading, curb and guttering, and paving streets, constructing sewers, &c., viz.:			
By the Clerk of Arrears.....	\$159,885	04	
By the Collector of Assessments..	314,483	98	
			\$474,369 02
Amount deposited by the Comptroller to the credit of this Fund, to reimburse the amount of sundry payments made therefrom, which were payable from moneys raised by taxation on the following accounts, viz.:			
Belgian Pavement.—Corporation's proportion of expense of paving sundry streets.....			
	\$175,171	38	
Carried forward.....	\$175,171	38	\$474,369 02 \$16,774,078 74

Brought forward.....	\$175,171 38	\$474,369 02	\$16,774,078 74
<i>Diamond Reef, Blasting of.....</i>	26 00		
<i>Fourth Avenue Parks.....</i>	176 00		
<i>Iron Railing, Battery Place.....</i>	80 00		
<i>Real Estate Expenses—for deficiency</i> in amount of assessable property			
in sundry cases.....	39,629 29		
<i>Sewers, Repairing and Cleaning..</i>	354 00		
<i>Street Improvements.....</i>	58 00		
		215,494 67	
Amount received from Columbia College and St. Patrick's Cathedral, for their respective proportions of the expense of maps, &c., pertaining to the regulation of Fiftieth street.....		97 41	
Amount refunded by the Collector of Assessments, for overpayment to him, in 1859, on account of fees upon his collections.....		12 89	
			689,973 99
UNCLAIMED WARRANTS—Amount received from the Receiver of the Bowery Bank, for a check of J. T. Dodge, former Street Commissioner, it being for money handed to said Dodge, with other amounts, by the then Comptroller, to pay certain awards for damages on account of street openings, which in this case appears not to have been called for by the party entitled to the same....			1,154 48

## THE SINKING FUNDS.

SINKING FUND FOR THE REDEMPTION OF THE CITY DEBT—Amount of receipts from the established sources of revenue, and from investments (see page 56.)..... \$3,753,348 31.

Amount transferred from the Sinking Fund, for the payment of interest, being the surplus of said fund, after providing for payment of the interest on so much of the city debt for the year 1860, as is required, by law, to be paid from the said fund.....	776,674 13		
		\$4,530,022 44	

SINKING FUND FOR THE PAYMENT OF INTEREST ON THE CITY DEBT—Amount of receipts from the ordinary sources of revenue pledged to this fund (see page 105)..... \$1,224,047 38

Less amount of surplus, transferred as above.....	776,674 13		
		447,373 25	
			4,977,395 69

Total receipts..... \$22,442,602 90

SUMMARY OF EXPENDITURES.—The amount of disbursements for the year 1860, for all purposes, was as follows :

ON CITY ACCOUNT.

For the expenses of the support of the city government, including the Alms-house Department, Board of Education, Fire Department, and the City Courts; also the payment of the interest on that portion of the City Debt, and the redemption of the principal thereof, which is provided for by appropriations made by the Common Council, as per tabular statement on pages 82 to 84..... \$6,430,926 00

Less amounts refunded on the following accounts, viz. :

*Board of Health*..... \$1,554 09  
*Belgian Pavement*..... 80 00  
*Contingencies, Mayor's Office* 48 68  
*Judgments*..... 14,596 37  
*Printing for Departments*... 142 50  
*Wharves, Piers and Slips*... 1,018 14

17,439 78

\$6,413,486 22

Deduct amount of "A" Warrants, included in the above sum, drawn and registered in 1860, but not presented to the Chamberlain for payment, as stated on page 89 .....

29,127 98

\$6,384,358 24

REVENUE BONDS.

REVENUE BONDS OF 1859—Amount of "B" Warrants drawn to redeem the remainder of those outstanding at the close of the year 1859, and which were payable in 1860.....\$4,976,250 00

Less amount not presented to the Chamberlain for payment. (See page 89.)...

3,500 00

\$4,972,750 00

REVENUE BONDS OF 1860—Amount of "B" Warrants drawn to redeem an equal amount of the same..... \$2,838,500 00

Less amount not presented to the Chamberlain for payment. (See page 89.)...

40,800 00

2,797,700 00

7,770,450 00

Carried forward.....\$14,154,808 24

Brought forward.....\$14,154,808 24

# ON SPECIAL AND TRUST ACCOUNTS.

<b>ABATEMENT OF NUISANCES.</b> —Amount expended on this account by the City Inspector's Department, in addition to the sum of \$1,742.60, drawn from the appropriation under the same title.....			\$326 85
<b>ASSESSMENTS</b> —Sales of property for.....			138 80
<b>ASSESSMENT FUND.</b> —Amount of "B" warrants drawn on this account, as stated on page 41.....			\$775,750 73
<i>Less</i> amount not presented to the Chamberlain for payment. (See page 89.).			9,267 72
			<hr/> 766,483 01
<b>CENTRAL PARK FUND.</b> —Amount as stated on page 44.			2,586 66
<b>CENTRAL PARK IMPROVEMENT FUND.</b> —Amount of warrants drawn, as stated on page 45.....			768,699 56
<b>CROTON WATER WORKS EXTENSION AND NEW RESERVOIR.</b> —Amount of payments on this account, as stated on page 46.....			646,627 68
<b>FLOATING DEBT FUND.</b> —Amount paid on this account			728 28
<b>INTEREST ON ASSESSMENTS.</b> —Amount of payments on this account, as stated on page 49.....			88,802 61
<b>INTESTATE ESTATES.</b> —Amount of payments, as stated on page 49.....			\$7,835 25
<i>Less</i> amount not presented to the Chamberlain. (See page 89.).....			77 00
			<hr/> 7,758 25
<b>STREET IMPROVEMENT FUND.</b> —Amount of payments on this account, as stated on page 89.....			\$1,103,719 30
<i>Less</i> amount of warrants not presented for payment. See page 89....			753 37
			<hr/> \$1,102,965 93
<i>Add</i> amount transferred to General Fund for Assessors' fees in 1858, 1859, and 1860.....			\$15,347 34
<i>Less</i> amount of a warrant drawn for a portion of said sum transferred....			4,181 61
			<hr/> 11,165 73
Carried forward.....			\$1,114,131 66 \$2,282,151 70 \$14,154,808 24

Brought forward .....	\$1,114,131 66	\$2,282,151 70	\$14,154,808 24
Amount transferred to "Interest on Assessments," being the sum charged to, and retained from contractors on settlement of their final estimates, for interest on advances made to them during the work...	7,122 08		
	<hr/>	1,121,253 74	
TAXES—SALES OF PROPERTY FOR.....		63 86	
TOMPKINS MARKET—REBUILDING.....		2,133 09	
UNCLAIMED WARRANTS.—Amount of warrants drawn on this account (see p. 85)	\$12,714 86		
Less amount not presented for payment (see page 89).....	19 00		
	<hr/>	12,695 86	
		<hr/>	3,418,298 25

## WARRANTS DRAWN PRIOR TO 1859.

Amount of such warrants presented to and paid by the Chamberlain in 1860, as stated on page 90.....	1,578 83
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## WARRANTS DRAWN IN 1859.

Amount of such warrants presented and paid by the Chamberlain in 1860 (see page 55).....	82,505 39
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## THE SINKING FUNDS.

SINKING FUND FOR THE REDEMPTION OF THE CITY DEBT.—Amount of warrants drawn by the Commissioners against said fund, for investments and payments on account thereof....	\$5,204,349 10
Less not presented for payment (see page 103).	65,767 70
	<hr/>
	\$5,138,581 40

SINKING FUND FOR THE PAYMENT OF INTEREST ON THE CITY DEBT.—Amount of warrants drawn for payments on account of this fund, as stated on page 62.	483,200 77
	<hr/>
	5,621,782 17
Total payments.....	<hr/>
	\$23,278,972 88

## REMARKS IN RELATION TO APPROPRIATIONS AND EXPENDITURES.

APPROPRIATIONS.—The amount of the several general appropriations made by the Common Council for the support of the City Government, the payment of the interest on that portion of the city debt,



and the redemption of the principal thereof, which is provided for by taxation, was as follows, viz. :

Amount, as per Ordinance approved January 27,		
1860.....	\$5,928,292	36
Less amount reduced, per Ordinance of July 25,		
1860.....	11,000	00
		<hr/>
		\$5,917,292 36
Amount as per Ordinance approved July 25, 1860....	\$86,300	00
Less amount for Beekman street extension.....	2,300	00
		<hr/>
		84,000 00
Amount as per Ordinance approved Oct. 29, 1860.....		10,000 00
“ “ “ Dec. 19, 1860.....		10,000 00
“ “ “ Dec. 26, 1860.....		491,172 73
“ “ “ Jan. 7, 1861. ....		59,500 00
		<hr/>
Total.....	\$6,571,965	09

WAYS AND MEANS.—The means provided for the payment of the above appropriations, were as follows, viz. :

Amount included in the general tax levy of 1860, for city purposes, per ordinance of the Board of Supervisors, adopted October 12, 1860.....	\$6,085,448	60
Less amount provided in said levy to supply deficiencies in the actual product thereof.....	203,190	59
		<hr/>
		\$5,882,258 01

Amount supplied from and charged to the General Fund, on account of the following appropriations, viz. :

<i>Alms-house Department.</i> —Amount received by the Board of Commissioners of Excise, for license fees, required, by law, to be applied to the support of the poor .....	\$39,294	00
<i>Common Schools for City.</i> —Amount received from the State Treasurer for the distributive share of the county of New York of the proceeds of the State tax for schools, and of the income of the State School Fund required by law to be applied to the support of Common Schools.....	207,990	35
<i>Contingencies—Mayor's Office</i> .....	5,000	00
<i>Deficiencies in Taxes</i> .....	35,000	00
<i>Interest on Revenue Bonds</i> .....	142,500	00
<i>Japanese Embassy—Entertainment of</i> .....	82,822	73
<i>Public Buildings—Construction and Repairs</i> ....	76,000	00
		<hr/>
Carried forward.....	\$588,607	08
		<hr/>
	\$5,882,258	01

Brought forward.....	\$588,607 08	\$5,882,258 01
<i>Real Estate Expenses</i> .....	75,000 00	
<i>Salaries City Courts</i> .....	6,100 00	
<i>Sewers—Repairing and Cleaning</i> .....	20,000 00	
		689,707 08
Total.....		<u>\$6,571,965 09</u>

EXPENDITURES.—The amount of expenditures in 1860, on City Account, was as follows :

FOR WHAT PERIODS.	BY WHOM THE EXPENDITURES WERE AUTHORIZED.				TOTAL.
	COMMON COUNCIL AND BOARD OF HEALTH.	BOARD OF EDUCATION.	DEPARTMENT OF PUBLIC CHARITIES & CORRECTION.	BOARD OF COMMISSIONERS OF CENTRAL PARK.	
First Quarter, ending March 31.....	\$834,007 46	\$250,000 00	\$100,000 00		\$1,184,007 46
Second Quarter, ending June 30.....	1,319,502 55	300,000 00	200,000 00		1,819,502 55
Third Quarter, ending Sept. 29.....	977,502 04	275,000 00	225,000 00		1,477,502 04
Fourth Quarter, ending Dec. 31.....	1,284,743 17	453,781 00	114,150 00	\$80,000 00	1,932,674 17
Totals.....	<u>\$4,415,555 22</u>	<u>\$1,278,781 00</u>	<u>\$639,150 00</u>	<u>\$80,000 00</u>	<u>\$6,413,486 22</u>

The Quarterly Reports made by the Comptroller to the Common Council, in compliance with section 22 of chapter 446 of the laws of 1857 (*vide* Board of Aldermen Documents Nos. 10, 15 and 17 of 1860, and No. 4 of 1861), contain the names of all persons in whose favor claims have been audited, and warrants issued during the year.

A statement may be found on pp. 224 to 263, giving an analysis of the expenditures under each appropriation.

#### RECAPITULATION.

The amount of appropriations made on City Account prior to December 31, 1859, which remained unexpended at that date, as stated in the Comptroller's Annual Report for 1859, page 14, was..... \$1,171,619 78

*Add* for amount of two warrants drawn and charged in 1859, against the appropriation for "Rents," canceled in 1860, viz.: No. 5680, \$33.00, and No. 8337, \$33.00..... 66 00

\$1,171,685 78

The amount of appropriations for 1860, as above stated, was..... 6,571,965 09

Carried forward..... \$7,743,650 87

Brought forward.....	\$7,743,650 87
The amount expended, for which "A" warrants were drawn during the year, as above stated, was.....	\$6,430,926 00
<i>Deduct</i> amount refunded and received from various sources, as detailed on page 15.....	17,439 78
	<hr/> 6,413,486 22
Balance unexpended, Dec. 31, 1860.....	<hr/> \$1,330,164 65

A tabular statement is given on pages 82 to 84, showing the titles of accounts and the purposes for which the appropriations were made, and the amounts for each branch of expenditure, also the amounts expended and the balances remaining at the end of the year on each appropriation.

#### REMARKS IN RELATION TO THE REVENUES.

In the early history of our city, the Municipal Government, for nearly a hundred years, with occasional exceptions of short periods, was supported almost entirely by the revenues derived from the franchises and privileges under the liberal charters granted by the representatives of the British crown. The increase in the population by immigration, which succeeded the Revolution of 1776, caused a large increase in the public expenses, and the commercial prosperity then enjoyed induced the undertaking of extensive improvements, which exhausted the revenues, and resulted in a considerable floating debt.

For the purpose of funding this debt, an act was passed by the State Legislature in 1812, authorizing the creation and issue of a City Stock, amounting to \$900,000, and provision was made for the redemption of the same by establishing a Sinking Fund, to which was pledged all the revenues then possessed by the Corporation.

In prosecuting the work of introducing the Croton water and other public improvements, a large increase of debt was incurred, and in 1844, the Sinking Fund for the payment of interest on the city debt was established, to which there was pledged the income from all sources of revenue that had accrued to the Corporation



since the establishment of the Sinking Fund for the redemption of the debt, including the rent of the Croton water, which then began to be productive.

In thus appropriating and pledging the revenues of the Corporation to the Sinking Funds, thereby necessitating a resort to taxation for raising the whole of the means necessary for carrying on the Government, it was doubtless the intention not only to make ample provision for the public debt, but, incidentally, to check extravagant expenditures. Assuming this to have been one of the objects in view, the beneficial effects which were anticipated have not been realized.\* The annual expenses have continually increased, and the "plans," which, in the performance of his official duty, the Comptroller has from time to time suggested "for the increase and better management of the public revenue," have received but little or no attention from the legislative branches of the Municipal Government. Instead of devising new sources of revenue, or endeavoring to increase the productiveness of those already existing, which were formerly so highly prized as affording the necessary means for the support of the Government, it has become the established practice to depend almost entirely upon direct taxation for that purpose.

In view of the continual increase in the rate and amount of taxation for municipal purposes, in excess of the annual increase in the

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\* The recent Annual Report of the State Comptroller to the Legislature shows that a similar result has been realized by the State Government. He says: "It is a favorite theory with many, that in the maintenance of our government, direct taxation is the proper mode of raising revenue. It is alleged that the tax-gatherer, in his annual visits at every home in the State, will necessarily teach lessons on public economy, and inculcate among the people, in an impressive manner, the necessity of vigilance as to the transactions of legislatures and other public officers. The financial history of our State, during the last fourteen years, may well weaken the faith of a believer in this theory. There had been no direct taxation for State purposes from 1826 to 1842. The Legislature of 1842 approached the subject of direct taxation with so much reluctance, that only seventy-eight members of the Assembly had sufficient courage to vote on the question of a one mill tax. Since that period, the people have been made familiar every year, more or less, with increasing direct taxation, to defray the expense of administering town, county, municipal and State affairs, and yet, in each and every case, expenditures, and taxes to pay them, have been annually increasing."

valuation of taxable property, and of the prospect of additional burdens in the future, it would be wise for us to pause and consider the tendency of the course we have been pursuing, and apply ourselves at once to the establishment of measures adapted to increase our revenues otherwise than by taxation, as well as materially to lessen our expenses.

The revenues on "City Account," comprising all such as are applicable to the ordinary support of the City Government, under appropriations by the Common Council, previously mentioned under the head of "Ways and Means," are the following, to wit :

I. The Annual Taxes.

II. The General Fund.

In relation to the receipts from these sources respectively, in 1860, already stated in gross on pages 8 to 11, the following additional statements are submitted :

TAXES.

COLLECTIONS AND SETTLEMENTS IN 1860.—The amount of uncollected taxes due on December 31, 1859, was as follows :

In the Bureau of Arrears.....	\$1,208,572 34	
Add, for sundry errors...	\$1,234 62	
Amount of collections on taxes prior to 1841....	156 02	
	—————	1,390 64
		—————\$1,209,962 98
In the Bureau of Collection of Taxes (see page 159)....	2,957,936 76	
		—————\$4,167,899 74

The amount of the General Levy for 1860, per ordinance of the Board of Supervisors of October 12th, 1860, was as follows, viz.:

For State and County purposes.....	\$3,673,059 26	
For City purposes .....	6,085,448 60	
	—————	\$9,758,507 86
Deduct, amount lost by errors in footing the assessment rolls and extending the taxes.....	11,948 28	
	—————	9,746,559 58
		————— \$13,914,459 32

The collections during the year have been as follows :

In the Bureau of Arrears .....	\$631,914 89	
<i>Less</i> refunded .....	183 90	
	<hr/>	\$631,730 99
In the Bureau of Collection of Taxes .....	8,327,300 01	
	<hr/>	\$8,959,031 00
Amount of abatements, remissions, and corrections,		
<i>viz.</i> : In the Bureau of Arrears .....	\$19,559 09	
In the Bureau of Collection of Taxes .....	13,396 58	
	<hr/>	32,955 67
Amount of discount allowed by the Receiver of Taxes for payments		
prior to 1st November, 1860, on account of the tax of that year..		13,333 50
Amount of taxes on Personal Estate for years 1843 to 1851 inclusive,		
returned to the Comptroller by the Receiver of Taxes as uncollect-		
ible (see page 79).....		249,338 71
	<hr/>	
Total.....		<u>\$9,254,658 88</u>

#### RECAPITULATION.

Total amount of taxes, as above.....	\$13,914,459 32
Total amount of collections, &c., in 1860.....	9,254,658 88
	<hr/>
Amount remaining due and uncollected December 31, 1860.....	\$4,659,800 44
Of this amount there is in the Bureau of Arrears, see	
page 179, the sum of.....	\$1,336,250 74
And in the Bureau of Collection of Taxes, see page 161	3,323,549 70
	<hr/>
	4,659,800 44
	<hr/>
The amount of net collections by the Clerk of Arrears,	
was .....	\$818,196 60
<i>Less</i> amount of interest, which is credited to	
the General Fund, under the head of <i>Interest</i>	
on <i>Taxes</i> .....	186,649 51
	<hr/>
	\$631,547 09
The amount of collections by the Receiver of Taxes,	
exclusive of interest on taxes, was.....	\$8,326,836 59
<i>Deduct</i> amount deposited in the County Treasury	
for State and county purposes.....	3,276,836 59
	<hr/>
	5,050,000 00
Total receipts into the City Treasury on this account in 1860.....	<u>\$5,681,547 09</u>

TAXES OF 1860.—The following statement exhibits the valuation of property in each Ward, and the amount of taxes assessed thereon, in and for the year 1860.

WARD.	VALUATION OF PROPERTY.			Amount of Taxes.
	Real Estate.	Personal Estate.	TOTAL.	
1	\$36,625,512	.....	\$36,625,512 00	\$620,723 00
2	21,736,709	.....	21,736,709 00	368,390 87
3	26,992,656	.....	26,992,656 00	457,468 72
4	9,904,770	.....	9,904,770 00	167,861 16
5	17,263,635	.....	17,263,635 00	293,656 88
6	12,766,250	.....	12,766,250 00	216,358 34
7	13,018,799	.....	13,018,799 00	220,631 29
8	18,296,972	.....	18,296,972 00	310,087 78
9	15,512,100	.....	15,512,100 00	262,881 59
10	8,665,800	.....	8,665,800 00	146,861 38
11	8,917,220	.....	8,917,220 00	151,125 70
12	11,857,184	.....	11,857,184 00	187,982 59
13	5,500,000	.....	5,500,000 00	93,200 44
14	12,424,700	.....	12,424,700 00	210,568 31
15	28,385,300	.....	28,385,300 00	481,063 96
16	17,788,900	.....	17,788,900 00	301,564 79
17	17,459,300	.....	17,459,300 00	295,903 01
18	37,520,700	.....	37,520,700 00	636,374 45
19	16,830,472	.....	16,830,472 00	265,742 54
20	16,580,550	.....	16,580,550 00	280,980 36
21	29,710,650	.....	29,710,650 00	503,519 29
22	14,775,440	.....	14,775,440 00	246,244 01
Personal—Resident.....	\$163,575,875 97		163,575,875 97	2,771,101 28
Personal—Non-resident....	15,121,162 00		15,121,162 00	256,267 84
	<u>\$398,533,619</u>	<u>\$178,697,037 97</u>	<u>\$577,230,656 97</u>	<u>\$9,746,559 58</u>

The total valuation of property, as reported by the Commissioners of Taxes and Assessments, and adopted by the Board of Supervisors, was, as stated above.....\$577,230,656 00

In extending the items of taxes, a number of errors were discovered in the footings of the assessment rolls, amounting to..... 598,950 00

The correct amount, therefore, was.....\$576,631,706 00

In consequence of the errors above mentioned, there will be a deficiency of \$11,948.28 in the amount necessary to meet the appropriations for the year 1860; and the quota of this county of the State taxes will be apportioned and computed on a valuation of property \$598,950.00 greater than the actual amount of the same.

By law it is the duty of the Board of Supervisors to cause the Assessment Rolls or Tax Books to be delivered to the Receiver of Taxes, on or before the first day of September in each year, with the proper warrants annexed, directing him to collect the sums therein mentioned, according to law [5 *Rev. Stat. I.*, 959, § 22]; but for the last few years it has not been until after that time that the Receiver has been enabled to commence collections.\*

**DISCOUNT ON TAXES.**—The proportion falling upon the Corporation of the loss occasioned by the discounts allowed for payments for taxes made before 1st November, is \$8,314.83, which amount will be made good out of the sum of \$203,190.59, provided in the levy to supply deficiencies therein.

**REMISSIONS AND CORRECTIONS OF TAXES.**—The proportion belonging to the Corporation of the losses occasioned by the abatements and corrections of taxes made by the Supervisors and the Comptroller is as follows :

Amount of abatements, &c., in the Bureau of Collection of Taxes, as detailed in the Comptroller's Annual Report to the Board of Supervisors for 1860, pages 88 to 92.....	\$13,396 58
<i>Deduct</i> , proportion belonging to the County.....	4,365 60
	<hr/>
	\$9,030 98
Amount of abatements, &c., in the Bureau of Arrears, as detailed on pages 169 to 175 of this Report.....	19,559 09
	<hr/>
Total.....	\$28,590 07

\* The following shows the dates of passage of the Ordinances or Resolutions of the Board of Supervisors, imposing and levying the Annual Taxes for the years specified ; also the dates when the Tax Books for said years respectively were placed in the hands of the Receiver :

Year.	Resolutions of the Board of Supervisors levying the Taxes.	Tax Books placed in hands of the Receiver of Taxes, and Collections commenced.
1850.....	July 24, Journal of Proceedings, page 221.....	August 5
1851.....	July 11, " " " 126.....	July 29
1852.....	July 27, " " " 225.....	August 6
1853.....	July 20, " " " 169.....	August 1
1854.....	July 21, " " " 251.....	August 31
1855.....	July 25, " " " 296.....	Sept'r 3
1856.....	Aug. 8, " " " 172.....	Sept'r 16
1857.....	Aug. 5, " " " 310.....	Sept'r 7
1858.....	Aug. 17, " " " 540.....	Sept'r 7
1859.....	Sept'r 6, " " " 718.....	Sept'r 19
1860.....	Oct'r 12, " " " 400 Vol. II.....	Oct. 22



So much of the above amount as relates to taxes of years prior to 1859 will be made good by the Floating Debt Fund, and so much as pertains to the tax of 1859 will be supplied from the appropriation under the head of "Deficiencies in Taxes," while the items of the tax of 1860 will be made good from the fund of \$203,190.59, provided in the levy of the same year for that purpose.

**TAX SALE OF 1860.**—In the month of June, 1860, a public sale was held by the Clerk of Arrears, under the direction of the Comptroller, of lands subject to the taxes of the year 1855, for the amount due on account of such taxes and the Croton Water rents of the previous year. The sale, after being duly advertised according to law, was commenced on the day appointed, June 4th, and was continued from day to day until the 23d of the same month, when it was closed.

The amount of the sales made was as follows :

Tax on Real Estate of the year 1855.....	\$64,618 26	
Interest on the same.....	36,813 95	
		\$101,432 21
Croton Water rents of the year 1854.....	\$3,440 35	
Interest on the same.....	1,948 76	
		5,389 11
Charges added to the amount.....		2,396 76
		<hr/>
Total.....		\$109,218 08
Of the above, there was purchased by individuals the sum of.....	\$108,861 05	
And by the Corporation.....	357 03	
		<hr/>
		\$109,218 08

**REDEMPTIONS.**—The amount of Redemption moneys paid in by owners of lands purchased by individuals at the public sales for unpaid taxes and assessments, to redeem the same, and remaining on deposit to the joint credit of the Comptroller and Clerk of Arrears, on December 31, 1859, was.....

	\$6,668 71
The amount of such receipts in 1860 was.....	70,250 24
	<hr/>
	\$76,918 95
The amount called for and paid over in 1860 to purchasers of lands sold for taxes, &c., was.....	68,410 27
	<hr/>

Balance deposited in the Citizens' Bank to the joint credit of the Comptroller and the Clerk of Arrears, December 31, 1860. ....	<hr/>
	\$8,508 68

The law provides, in case of the sale of real estate for unpaid taxes and assessments, that the owner shall have two years in which to redeem the same, upon payment of the amount for which it was sold, with interest thereon, at the rate of fourteen per cent. per annum, and the costs of sale; but that "no interest shall be calculated on a less portion of time than one quarter of a year, and in all cases where the property shall be redeemed during any fractional part of a year, the interest shall be calculated so as to include the quarter in which such redemption shall be made, the time to be computed from the day of sale." The act, chap. 235, passed April, 1843, as amended by chap. 579 of 1853, provides, that when the Corporation becomes the purchaser, the premises shall be subject to the same right of redemption as purchases made by individuals, and such purchases may be assigned at any time within one year thereafter, to any person who shall apply for the same, upon the payment of the purchase money and seven per cent. interest thereon; and the assignee in such case becomes entitled, upon the redemption of the property, to receive the amount paid by him to the Corporation, with interest from the time of payment, at the same rate and in the same manner as if he had been the original purchaser at the public sale. In case such assignment is not made by the Corporation, the property may be redeemed by the owner at any time previous to the date when the Corporation would be entitled to a lease of the same, upon the payment of the purchase money, with interest at seven per cent., together with any expense which shall have been incurred since such sale.

#### GENERAL FUND.

The balance in the Treasury to the credit of this Fund, Dec. 31, 1859,	
was .....	\$187,185 38
The receipts in 1860, as detailed on pages 8 to 11, amounted to.....	497,002 94
	<hr/>
	\$684,188 32
The amount of appropriations made by the Common Council during the year, in excess of the sum raised by taxation, and which were provided for from this fund, as detailed on pages 18 and 19, was...	689,707 08
	<hr/>
Showing a deficiency in the same, Dec. 31, 1860, of.....	\$5,518 76
	<hr/> <hr/>

The Comptroller, being of the opinion that no legal authority is possessed by the Common Council to authorize the contracting of debts, or to make appropriations for any purposes beyond the amount of means possessed, or to be received within the current year, to pay the same, deems it proper to state his reason for taking cognizance of the appropriations made in 1860, in excess of the means applicable to the payment thereof.

At the time of entering the appropriations made by the ordinance approved December 26, 1860, in the books of this Department, an ordinance was pending before the Board of Supervisors, authorizing a transfer from the County Treasury, of the moneys received during the year for excise license fees, which are by law applicable to the support of the poor of this county; and it was expected that the last-mentioned ordinance would be passed in time to make such transfer before closing the accounts of the year. Had this expectation been realized, instead of there being a deficiency in the fund, there would have been a small surplus therein at the end of the year.

The amount appropriated in 1860, under the head of "Alms-house Department," for the support of the poor, and of criminals and others confined in the public prisons, was.....	\$639,150 00
The amount which it was estimated would be received for excise license fees, and which was therefore deducted from the sum appropriated, was.....	39,294 00
	<hr/>
The amount included under the same head in the ordinance of the Board of Supervisors imposing the taxes for 1860, was.....	\$599,856 00
	<hr/> <hr/>

COMMON SCHOOLS FOR CITY.—In respect to the Public School moneys received from the State Treasurer, included in the amount of receipts above stated, and which, in order to avoid the necessity of opening a special account for the same, is annually credited directly to this fund, the law requires the amount to be applied to the support of schools. (*See Code of Public Instruction, page 120 et seq.*)

A statement taken from the last Annual Report of the Superintendent of Public Instruction is given on page 218, showing the amount of the State school tax paid by each county, the amount of such tax received back, the amount of the Common School Fund, and the total amount received by each county.



COMMISSIONS.—By law (*vide 5th Rev. Stat.* iii., 206, § 3) it is required that “the Public Administrator shall retain a commission over and above all expenses, upon all moneys that shall come into his hands, at the rate of five dollars upon the hundred dollars, upon all sums received from any one estate not exceeding five hundred dollars; and upon all sums so received exceeding that sum, at the rate of two dollars and fifty cents upon every hundred dollars; which sums may be so retained in preference to any debts or claims, excepting funeral charges. The money so retained shall be accounted for and paid by him into the treasury of the city of New York.”

The amount of such commissions paid into the City Treasury in 1860

was ..... \$1,907 25

Although the law above quoted expressly provides that the moneys charged and retained for commissions shall be paid into the treasury, it has been the practice of the incumbents of the office of Public Administrator to apply a portion of their receipts for such commissions to the payment of certain expenses, no accounts of or vouchers for which are rendered to or filed in this Department.

The following statement, compiled from the Annual Reports of the Public Administrator to the Common Council, exhibits the amounts annually charged and retained for Commissions on Intestate Estates, the amounts applied to payment of expenses, and the amounts paid over to the Chamberlain:

Year.	Amount of Commissions.	Amount of Expenses.	Amount paid to Chamberlain.
1850 .....	\$2,018 80	\$805 93	\$1,212 87
1851.....	2,205 81	825 12	1,380 69
1852.....	2,289 46	901 46	1,388 00
1853.....	2,089 40	837 68	1,251 72
1854.....	2,369 87	1,073 09	1,296 78
1855.....	2,568 72	1,154 56	1,414 16
1856.....	2,958 65	1,284 91	1,673 74
1857.....	2,423 84	1,406 77	1,017 07
1858.....	2,215 13	1,094 70	1,120 43
1859.....	4,496 75	752 32	3,744 43
1860.....	2,880 51	973 26	1,907 25

In the opinion of the Comptroller the whole amount of commissions charged and retained from the proceeds of property, and effects of per-

sions whose estates are administered and settled by the Public Administrator, should be paid into the City Treasury; and that all expenses connected with the performance of his official duties, so far as the same are not chargeable to the respective estates, should be estimated and stated in the Annual Budget, and duly provided for by a suitable appropriation.

**DIVIDENDS ON BANK STOCK.**—It appears that the Corporation owns \$500 of the Stock of the Manhattan Company, the same having been subscribed and paid for at an early day, but no record of the same was made in the books of this Department. The attention of the Comptroller was called to the subject on seeing an advertisement of the unpaid dividends on said stock, which were at once applied for and received, the same amounting to \$170.

**HOPE.**—The following is a copy of a note accompanying the sum of \$100, which was received on the day of its date :

DEAR SIR—Never having been assessed for taxes, and deeming myself liable, I send you this one hundred dollars, which I judge is about the amount due the city. I have been worth (debts due me included) about, for the last 10 years, 8, 10, 12, 14, 16, 20, 25, 30, 36 and 37 hundred dollars; and, I believe, for a part of the time at least, I have been exempt from \$500 each year (having been a fireman for 12 years). You figure it up, and if it is not correct I will make it so.

(Signed)

HOPE.

March 29, 1860.

To Mr. HAWES, Comptroller.

The one hundred dollars was at once deposited in the Treasury to the credit of this Fund, and the Comptroller, whenever desired, will be happy to render a similar service to any others of his fellow-citizens, and to make a like public acknowledgment of any moneys they may send to him which are justly due to the Corporation.

**INTEREST ON TAXES.**—The following statement exhibits the annual receipts for interest on taxes collected by the Receiver of Taxes and the Clerk of Arrears :

Year.	Collected by the Receiver of Taxes.	Collected by the Clerk of Arrears.	Total.
1855.....		.....	\$58,034 73
1856.....		.....	75,456 65
1857.....		.....	74,809 89
1858.....		.....	166,623 91
1859.....	\$48,071 50	\$188,671 73	236,743 23
1860.....	27,236 67	186,649 51	213,886 18

The moneys received from this source ought, in the opinion of the Comptroller, always to be applied to the payment of interest upon the loans made upon revenue bonds.

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INTEREST ON REDEMPTIONS.—The receipts from this source in 1860,  
amounted to..... \$3,105 88

The receipts on this account in 1859, were \$395 76.

The Corporation has now a large sum (say \$151,427 48) invested in purchases of lands sold for unpaid taxes, water rents, and assessments, and as it is intended to proceed to take out leases for the same, in strict accordance with the provisions of law in that behalf (see page 27), it is probable that a large portion of said purchases will be either assigned or redeemed during the year 1861, in which case the receipts on this account will be considerably increased.

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LICENSE FEES.—The receipts of the Clerk of the Common Council and the Mayor's First Marshal are detailed on the pages mentioned below. The amount of said receipts credited to General Fund is as follows:

Clerk of the Common Council (see page 107).....	\$2,017 75
Mayor's First Marshal (see page 110).....	\$17,057 25
Less, refunded.....	5 00
	<u>17,052 25</u>
Total.....	<u>\$19,070 00</u>

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MECHANICS' BANK STOCK.—Having noticed, in a report made by the Comptroller several years since, an account of the receipt of a dividend upon such stock, inquiries were directed to be made in regard to it, which resulted in ascertaining that the Corporation owned twenty shares of the stock of the old bank, the par value of which was \$18 a share, say..... \$360 00  
And the proportion of surplus on hand, and divided on the reorganization of the bank, was..... \$140 00

Total..... \$500 00

This amount was at once collected and deposited in the Treasury, to the credit of this Fund. No record or account of this Stock has been found in the Books of this Department.

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PERMITS FOR CONNECTIONS WITH SEWERS AND DRAINS.—The receipts from this source amounted to..... \$24,391 00

For the purpose of comparison, the following statement of the receipts in previous years is inserted :

1851.....	\$21,835 50	1856.....	\$24,122 00
1852.....	28,132 50	1857.....	21,425 50
1853.....	29,353 00	1858.....	18,561 50
1854.....	26,247 00	1859.....	21,723 00
1855.....	27,251 20	1860.....	24,391 00

SALES OF OLD MATERIALS, and for ashes, rubbish, &c. The receipts from this source continue to be small. The accounts rendered by the City Inspector and Street Commissioner, copies of which are given on pages 194 and 215, are all that have been received by the Comptroller during the year. The amount paid over to the Chamberlain in 1860, is..... \$1,674 70

SEARCHING FEES.—The Act, chapter 579, of the laws of 1853, provides for the making of searches in the Bureau of Arrears for unpaid assessments, taxes, and water rents, and authorizes a charge to be made therefor, the same to be regulated by ordinance of the Common Council, and the fees to be paid into the City Treasury. It has not been considered advisable, however, to encourage applications for such searches, as the certificate required to be given when no liens are found against a lot or lots in relation to which a search has been applied for, forever frees the same from all liens of the character mentioned. The accounts of assessments, taxes, &c., of former years, having been kept in a very loose manner, it is not safe to rely upon them fully, and the Comptroller has felt very reluctant to countersign certificates of search, when experience has so often demonstrated that the accounts upon which the same are predicated, are not to be depended on. The receipts in 1860, for searches and certificates, as above, amounted to only \$54 90

SUSPENSE ACCOUNT.—It is customary to draw warrants on the Treasury in favor of the Chamberlain for the amount of each semi-monthly or monthly pay roll of laborers; and the Chamberlain makes the payments in detail, and renders an account current monthly, exhibiting to the credit of the Corporation the number and amount of each warrant received, and charging the amount of all pay-rolls which are fully paid and returned to the Comptroller. In closing accounts with Ex-Chamberlain Stont, the amount remaining unpaid upon pay-rolls in his hands was returned by him, and the same was deposited to the credit of this account (General Fund), say..... \$1,112 79

WATER PIPES AND LAYING.—The work of tapping and making connections with the main water pipes is done by men in the employ of the Corporation, under the Water Purveyor, the expense being charged to and paid by the parties desiring the connection. The amount received for such services, including some few other items of labor, from May, 1860, to the close of the year, was ..... \$2,477 50



Formerly the receipts from this source were added to and deposited with the receipts for water rents ; but inasmuch as the wages of the workmen and the cost of materials used are paid for out of the appropriation under this head, which is provided for by taxation, it was deemed proper that the amount received for “tapping, &c.,” should be applied to diminish the sum raised by tax, instead of swelling the income of the Sinking Fund for payment of interest on the city debt ; and upon a suggestion of the Comptroller to that effect, the change was at once directed to be made, by the Croton Aqueduct Board.

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WHARVES, PIERS AND SLIPS.—The receipts on this account for repairs and renewals have already been explained on page 11. The total amount thereof was \$5,638 14

#### LOANS.

The moneys borrowed during the year on the credit of the Corporation, the authority for each loan, and the terms upon which the several amounts were obtained, will appear from the following statements :

The amount of such loans was as follows, viz. :

1. Revenue Bonds of 1860 .....	\$4,068,600 00
2. Assessment Fund Bonds of 1860 .....	500,000 00
3. Floating Debt Fund Stock of 1878 .....	2,748,000 00
4. Street Improvement Fund Bonds of 1863.....	300,000 00
5. Central Park Improvement Fund Stock of 1887.....	416,600 00
6. Central Park Improvement Fund Stock of 1876.....	833,000 00
7. Water Stock of 1875.....	228,900 00
8. Croton Water Stock of 1883.....	525,000 00
	<u>\$9,620,100 00</u>

In addition to the above, there has been issued—

9. Real Estate Bonds of 1873, amounting to.....	300,000 00
Total.....	<u>\$9,920,100 00</u>

1. REVENUE BONDS OF 1860.—The authority for issuing these bonds is contained in the fourth section of the ordinance making the annual appropriations for the year 1860, passed January 27 1860, as follows :

“ The Comptroller is hereby authorized to borrow, from time to time, on the credit of the Corporation, in anticipation of its revenues, and not to exceed in amount such revenues, such sums of money as may be necessary to meet expenditures un-

der the appropriations for the current year, and to issue Revenue Bonds in the usual form for the moneys so borrowed, also to redeem and cancel the said bonds from time to time, as they shall become due and payable, out of the moneys arising from the revenues aforesaid."

The authority of the Corporation for making loans of this character is contained in the thirty-third section of the amended Charter of 1857. The amount of said bonds issued in 1860, rates of interest, and the times when payable, amount redeemed in 1860, and the amount outstanding at the end of the year, will appear from the following :

When Payable.	Rate of Interest.	Amount.	Redeemed in 1860.	Outstanding Dec. 31, '60.
October 1, 1860 .....	5 per cent.	\$750,000	\$750,000	.....
" 1, " .....	6 " "	100,000	100,000	.....
" 15, " .....	5 " "	350,000	350,000	.....
November 1, " .....	5 " "	200,000	200,000	.....
" 1, " .....	6 " "	305,300	305,300	.....
" 15, " .....	6 " "	206,900	206,900	.....
December 1, " .....	6 " "	201,200	201,200	.....
" 15, " .....	6 " "	430,100	430,100	.....
March 15, 1861 ... ..	6 " "	173,100	50,000	123,100
April 1, " .....	6 " "	727,600	100,000	627,600
" 15, " .....	6 " "	624,400	145,000	479,400
		\$4,068,600	\$2,838,500	\$1,230,100

The views entertained, and heretofore often expressed by the Comptroller, in relation to the present awkward system of conducting the public business, which involves the necessity of continually anticipating the revenues, and depending entirely upon loans for the means to defray the current expenses of the Government, remain unchanged.

2. ASSESSMENT FUND BONDS OF 1864.—The issue of these bonds was authorized by an ordinance of the Corporation, passed May 7, 1860, entitled " An ordinance to authorize the borrowing of money to supply deficiencies in the ' Assessment Fund ' for opening streets, avenues and squares, or public places, caused by delay in collecting assessments for said purposes, in pursuance of the eighteenth section of the Act, chapter 579, passed July 20, 1853."

These bonds bear interest at six per cent. per annum, payable half-yearly, on the first of May and November, and the principal is redeemable on the first day of November, 1864.

The amount issued in 1860, was.....\$500,000 00

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The principal of these bonds is payable from collections upon assessments, for opening, widening and extending streets, &c., and the interest thereon is payable from the interest collected upon said assessments.

3. **FLOATING DEBT FUND STOCK OF 1878.**—The ordinance under which this stock was issued, is entitled “An ordinance to provide for liquidating the Floating Debt of the Corporation of the city of New York,” and was passed August 11, 1860. The creation of the stock was authorized by chapter 408 of the laws of 1860, which act provides for the payment of the interest, and the redemption of the principal by annual installments, commencing with the year 1865, both payable from taxation.

The amount of this stock authorized by the act and ordinance above mentioned, is \$3,000,000. Proposals to purchase the same were invited by advertisement, in the usual manner, and the amount taken was .....

The premiums received thereon amounted to.....

\$2,748,000 00  
45,562 56  

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\$2,793,562 56

4. **STREET IMPROVEMENT FUND BONDS OF 1863.**—The ordinance authorizing the issue of these bonds, was passed July 16, 1860, and is entitled “An ordinance to authorize the borrowing of money to supply deficiencies in the ‘Street Improvement Fund’ in pursuance of the eighteenth section of the act, chapter 579, passed July 20, 1853.” They bear interest at six per cent. per annum, payable semi-annually, on the first of May and November, and the principal is redeemable on the first day of November, 1863.

The amount issued in 1860, was .....

\$300,000 00

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The principal of these bonds is payable from collections upon assessments for street improvements, and the interest thereon is payable from the interest collected upon such assessments.

5. THE CENTRAL PARK IMPROVEMENT FUND STOCK OF 1887.—By the act chapter 771 of the laws of 1857, the Corporation was authorized to create a public fund or stock, to be denominated “The Central Park Improvement Fund Stock,” and to issue the same from time to time as required by the Board of Commissioners of said Park, said Commissioners being restricted from adopting any plans for the improvement of the Park which would cost a sum the interest upon which would exceed \$100,000 per annum.

The Act chapter 349 of 1859 amended the above act of 1857 by providing that the entire expense of the improvement, when funded, shall not require for the annual interest thereon a greater sum than \$125,000.

The rate of interest on said stock having been fixed at six per cent. per annum, the amount authorized as above is, say \$2,083,200, the whole of which sum has been issued as follows :

In 1857 and 1858.....	\$650,000 00
“ 1859 .....	1,016,600 00
“ 1860, as stated on page 12.....	416,600 00
	<hr/>
	\$2,083,200 00
The amount of premiums realized upon the several issues of this stock is.....	5,499 97
	<hr/>
Total proceeds.....	<u>\$2,088,699 97</u>

The interest on this stock is payable quarter-yearly, on the first day of February, May, August and November, from taxation, and the principal is redeemable from the Sinking Fund for the Redemption of the City Debt on the first day of August, 1887.

6. THE CENTRAL PARK IMPROVEMENT FUND STOCK OF 1876.—

The stock above mentioned having been insufficient for the completion of the improvement of the Park according to the amended plans adopted for the purpose, an Act was passed by the Legislature March 19, 1860 (chap. 85), providing that “the Mayor, Alder-



men, and Commonalty of the city of New York shall hereafter, from time to time, as required by the Board of Commissioners of the Central Park, create and issue a public fund or stock for the purpose of providing means for the laying out, construction, government, improvement and regulation of the Central Park, in the city of New York, to be denominated 'The Central Park Improvement Fund,' for a sum, the annual interest of which shall not exceed one hundred and fifty thousand dollars, but not more than one-third of the stock hereby authorized shall be issued in any one year from the date of the passage of this act. \* \* \* \*"

In pursuance of the above Act, and the ordinances of the Corporation of May 28, 1860, August 16th, and December 18th, there has been issued of this stock in 1860, as stated on page 12, the sum of..... \$833,000 00

The rate of interest on this stock is fixed at six per cent. per annum, and the same is payable quarter-yearly from taxation. The principal is redeemable November 1, 1876, from the Sinking Fund for the Redemption of the City Debt, and the act provides that "the said Park shall be, and the same is hereby specifically pledged for the redemption thereof."

7. THE WATER STOCK OF THE CITY OF NEW YORK OF 1854—(Payable in 1875).—The creation of this stock was authorized by chap. 342 of the laws of 1854, as amended by chap. 24 of the laws of 1857. The act of 1854 authorized the issue of a sum not exceeding..... \$500,000 00  
And the act of 1857 authorized an additional amount  
not exceeding..... 1,408,000 00

Total..... \$1,908,000 00

Of the above, there has been issued the following amounts, viz.:

Under Ordinance of Aug. 19, 1856.....	\$29,100 00	bearing int. at 5 per cent.
" " " Dec. 10, 1856.....	1,000,000 00	" " " 6 " "
" " " Nov. 1, 1859.....	650,000 00	" " " 6 " "
" " " do do sec.p.13	228,900 00	" " " 6 " "
Total.....	<u><u>\$1,908,000 00</u></u>	

The principal of this stock is redeemable October 1, 1875, from the Sinking Fund for the Redemption of the City Debt, and the interest on same is payable quarterly from the Sinking Fund for the Payment of Interest on the City Debt.

8. THE CROTON WATER STOCK OF 1883.—This stock was authorized by the act, chap. 372, of the laws of 1860. The amount is limited to \$1,000,000, and the principal is redeemable November 1, 1883, from the Sinking Fund for the Redemption of the City Debt. The interest, at the rate of six per cent. per annum, is payable quarter-yearly, on the usual quarter days, from the Sinking Fund for the Payment of Interest on the City Debt.

The amount of said stock issued in 1860, in pursuance of the ordinance of August 9th, 1860, was, as stated on page 13, say..... \$525,000 00

9. REAL ESTATE BONDS OF THE CORPORATION OF THE CITY OF NEW YORK.—These bonds were authorized by chap. 516 of the laws of 1860. They bear interest at the rate of six per cent. per annum, payable quarterly from the Sinking Fund for Payment of Interest on the City Debt, and the principal is redeemable May 1, 1873, from the Sinking Fund for the Redemption of the City Debt.

The amount issued in 1860, in compromise and settlement with the State lessees of West Washington Market, of their claim for back rents of said market property, as stated on page 69, was..... \$300,000 00

Having thus presented a brief review of the revenues applicable to the ordinary support of the Municipal Government, and of the expenditures for that purpose; also of the various loans made during the year, the following remarks are submitted in relation to the several

#### SPECIAL AND TRUST ACCOUNTS.

ABATEMENT OF NUISANCES.—The laws relating to the city of New York confer certain discretionary powers upon the Board of Health, to be exercised for the preservation of the public health in said city, among which powers is that of ordering the removal and abatement of nuisances. In case such orders are not complied with by the owners of the lots upon which the nuisance may be, the City In-

spector is authorized to remove or abate the same at the expense of the Corporation. The law also provides—

“That the amount of every such expense, which the said Mayor, Aldermen, and Commonalty shall incur or pay, as aforesaid, on account of the owner or owners of such lots or premises, for the abatement or removal of any such nuisance or nuisances, shall be a real incumbrance upon the lots and premises from or upon which such nuisance or nuisances shall be abated or removed, and shall bear lawful interest until paid, and that the same may be recovered, or the payment thereof, with costs, enforced in like manner as if the said lots and premises were mortgaged to the said Mayor, Aldermen, and Commonalty, for the payment thereof.” (*Vide Davies’ Laws, p. 301.*)

The expenses incurred by the City Inspector for the above purposes, which he was unable to collect from the owners of property, were formerly paid by the Comptroller and charged to an account entitled “Liens on Lots,” which account also represented the expenses for various other purposes.

On entering upon the duties of his office, in 1859, the present Comptroller procured from the then City Inspector, Mr. Morton, a statement of the expenses incurred by him during his term of office (from 1856 to 1858, both inclusive) in abating and removing nuisances and which had been paid from the City Treasury, amounting to \$2,474.27.

This statement, together with diagrams of the property, and vouchers for the expenditures, was placed in the hands of the Collector of City Revenue for collection.

Statements of the like expenditures in 1859 and 1860, including the amount paid for similar work done by the Police Department in 1860, have also been handed to the Collector of City Revenue; but he states that he has been unable to collect but one of the numerous bills.

An appropriation was made by the Common Council in 1860, under the head of “Abatement of Nuisances,” “to provide a fund for expenditures by the City Inspector in abating nuisances, under the direction of the Common Council, the Board of Health, the Commissioners of Health, or other competent authority, the same to be recovered from the owners of the premises from or upon which such nuisances are removed or abated.”

The amended Police Act, Chap. 258, passed April 10, 1860, provides as follows :

"§ 53. The Board of Metropolitan Police may, by its order in writing, cause any tenement house to be cleansed at any time, after three days' notice for such cleansing shall have been served upon the owner, landlord, or agent thereof, and within such time the same has been neglected. The expense of \* \* \* \* \* cleansing any tenement house, as aforesaid, shall be paid by the Comptroller of the City within which the said edifice or house is situated; a copy of the order of the Board in writing, together with the bill of expense, countersigned by the Comptroller aforesaid, with a description of the premises and real estate thereof, being filed with the Clerk of the County, shall become and continue to be a lien for the amount of such repairs, with interest, upon said premises, to the same effect as a judgment of a Court of Record, until such time as the Comptroller, on reimbursement of said expenses and interest, shall in writing authorize the said County Clerk to discharge the same."

The expenditures by the Board of Metropolitan Police, in pursuance of the above act, amounted to \$1,686.25, and there being no other means provided therefor, the same were paid from the appropriation above stated, and the proper vouchers, &c., duly filed in the County Clerk's office.

The account to which all payments for the purposes above mentioned, made since 1st January, 1859, have been charged, is entitled "Abatement of Nuisances."

The following exhibits the state of the account on December 31st, 1860 :

Appropriation for 1860.....		\$2,500 00
EXPENDITURES—		
In 1859, by City Inspector.....	\$266 38	
In 1860, by           do.       ..	\$383 20	
In 1860, by Board of Police	1,686 25	
	<u>2,069 45</u>	
		\$2,335 83
COLLECTIONS—		
In 1860, by Collector of City Revenue.....	14 64	
	<u>          </u>	2,321 19
Credit balance.....		<u>\$178 81</u>

A list of the property subject to the liens created by the above expenditures, showing the amount due on each lot, may be seen on application to the Collector of City Revenue.

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ASSESSMENT FUND.—The amount advanced from and due to the Treasury on this account, December 31, 1859, was \$1,051,469 58



Brought forward..... \$1,051,469 58

The disbursements in 1860, as stated on  
page 16, were as follows :

For awards.. .....	\$721,867 00	
For fees of Collectors of Assessments..	18,078 87	
For do do (paid H. N. Sherwood)	1,580 72	
For taxed costs in sundry cases of opening streets.....	34,224 14	
	<hr/>	\$775,750 73
Amount transferred to the debit of this account from "Unclaimed Warrants," being for payment made in 1859 to Gideon Stevens, for award on account of opening One Hundred and Sixteenth street, and erroneously paid from that account.....		506 76
Amount allowed and credited to H. N. Sherwood, for fees due him as Deputy Collector of Assess- ments.....	\$12,134 82	
Less, paid him by warrant, as above..	1,580 72	
	<hr/>	10,554 10
		<hr/>
		786,811 59
		<hr/>
		\$1,838,281 17

The receipts to the credit of this fund, in 1860, were  
as follows :

Amount as stated on page 12.....	\$930,409 63	
Amount credited this account, and charged to H. N. Sherwood, being amount of collections made by him as Deputy Collector of Assessments, and dis- charged of record, but retained on account of fees claimed to be due him.....	\$19,721 00	
Amount collected and retained on assess- ment for extending the Bowery, omitted to be discharged of record.....	282 00	
	<hr/>	20,003 00
Amount supplied from proceeds of <i>Float- ing Debt Fund Stock</i> for the following deficiencies in this fund, viz.:		
Amount of one-third value of buildings on assessments confirmed prior to year 1859, unsettled.....	\$71,108 00	
Amount of assessments confirmed prior to 1859, on real estate of the Corporation...	16,899 87	
	<hr/>	
Carried forward.....	\$88,007 87	\$950,412 63
		<hr/>
		\$1,838,281 17

Brought forward.....	\$88,007 87	\$950,412 63	\$1,838,281 17
Amount of taxed costs in cases when applications of the Corporation for the opening of streets was denied.....	28,785 12		
For unexplained old balance, including amounts due from defaulting Collectors of Assessments.....	287,728 38		
	<u>404,521 37</u>		1,354,934 00

Amount due to the Treasury, Dec. 31st, 1860..... \$483,347 17

A statement is given on page 55, showing the loans made to enable the Treasury to make the payments above stated, in advance of the collection of the assessments.

In order to show the actual condition of this fund at the above date, the following unsettled items should be taken into the account, viz.:

Amount of unpaid awards, as stated on page 221.....	\$17,024 78		
Amount of over-payments on account of various assessments, to be refunded.....	77 48		
	<u>17,102 26</u>		\$500 449 43

To meet the above, the following assets are held, viz.:

Amount of uncollected assessments,			
In Bureau of Arrears.....	\$186,876 85		
In Bureau of Collection of Assessments	203,585 00		
	<u>\$390,461 85</u>		
Amount due from and payable by the Corporation for purchase of lands sold at public sale, for unpaid assessments, held in 1860 (see chap. 325, Laws of 1842).....		52,664 96	
Amount payable by the Corporation for deficiency in the sums assessed for benefits to pay awards for damages, to wit:			
In matter of opening Sixth avenue, from One Hundred and Twenty-fourth street to Harlem River.....	\$514 15		
In matter of extending Chambers street.	3,894 91		
	<u>4,409 06</u>		
Amounts due from former Deputy Collectors of Assessments for collections made by them and not paid into the Treasury, viz.:			
Samuel Allen.....	\$54 35		
R. McKinnin.....	255 00		
	<u>309 35</u>		
Carried forward.....	\$447,845 22	\$500,449 43	

Brought forward.....	\$447,845 22	\$500,449 43
Amount advanced for payment of taxed costs in various cases of openings, &c., the assessments for which have been duly confirmed, but are not yet payable, the same not having been finally acted upon by the Common Council.....	52,604 21	<u>\$500,449 43</u>

A statement showing the amount of uncollected assessments belonging to this fund, Dec. 31st, 1859, assessments received and collections made during the year, and the amount remaining uncollected, at the close of the year, may be found on page 221.

CHARGES ON ARREARS OF ASSESSMENTS.—The balance remaining to the credit of this account December 31, 1859, exclusive of the unexpended appropriation under same head, was.....	\$188 10
The collections during the year by the Clerk of Arrears amounted to the sum stated on page 12, say.....	1,581 08
Balance, December 31st, 1860.....	<u>\$1,769 18</u>

The expenditures in 1860, amounting to \$3,456.25, were paid from the appropriation under the same head of account (see page S2).

CHARGES ON ARREARS OF TAXES.—The balance remaining to the credit of this account, December 31st, 1859, exclusive of the unexpended appropriation under same head, was.....	\$3,356 55
The collections during the year by the Clerk of Arrears amounted to the sum stated on page 12, say.....	3,551 79
Balance, December 31st, 1860....	<u>\$6,908 34</u>

The expenditures in 1860, amounting to \$4,436.13, were paid from the appropriation under the same head of account (see page S2).

CENTRAL PARK FUND.—The amount advanced from and due to the Treasury on this account, Dec. 31, 1859, was.....	\$340,369 46
Less amount of warrant drawn in 1859, against the appropriation for "Interest on Central Park Awards," and deposited to the credit of this fund in 1860, to reimburse an equal amount drawn therefrom for the payment of such interest.....	4,947 67
	<u>\$335,421 79</u>
Carried forward.....	\$335,421 79

Brought forward.....	\$335,421 79	
The disbursements in 1860, were as follows, viz.:		
For payment of awards, including \$19.57		
for interest on same, as stated on page 222	\$1,053 07	
For advertising (old bill).....	169 70	
“ amount refunded for assessments paid		
in error.....	216 00	
For amount paid H. N. Sherwood for bal-		
ance of fees on assessments collected by		
him.....	1,147 89	
		\$2,586 66
Amount allowed and credited to H. N.		
Sherwood, for fees due him as Deputy		
Collector of Assessments.....	\$8,812 10	
Less paid him by warrant as above.....	1,147 89	
		7,664 21
		10,250 87
		<u>\$345,672 66</u>

The receipts to the credit of this fund in 1860, were as follows:

Amount as stated on page 12.....	\$34,546 21	
Less, for warrant drawn and credited to this		
fund in 1859, but not deposited with the		
Chamberlain until 1860.....	4,947 67	
		\$29,598 54
Amount credited to this account and charg-		
ed H. N. Sherwood, being amount of		
collections made by him during his term		
of office as Deputy Collector of Assess-		
ments, and discharged of record, but re-		
tained by him on account of fees claimed		
to be due him.....	\$25,522 00	
Amount collected and not discharged of		
record, but retained as above.....	16,956 00	
		42,478 00
Amount supplied from proceeds of <i>Floating Debt Fund</i>		
<i>Stock</i> , for unsettled assessments on property owned		
by the Corporation.....	4,025 00	
		76,101 54

Amount due to the Treasury, Dec. 31, 1860,\* carried forward. \$269,571 12

* The balance of the General Ledger (page 77) exhibits a balance to the debit of Central Park Fund (Account No. 34) Dec. 31, 1860, of.....		\$3,826,306 95
This balance is composed of the following, viz.:		
Amount of balance Dec. 31, 1859.....	\$3,846,400 32	
Amount of payments in 1860, as above stated.....	\$2,586 66	
Amount of assessments canceled.....	92 00	
		2,678 66
		\$3,849,078 98
Deduct amount received for Interest on awards.....	\$4,967 24	
Amount collected by H. N. Sherwood, less fees.....	17,804 79	
		22,772 03
		<u>\$3,826,306 95</u>



Brought forward..... \$269,571 12

For the purpose of showing the actual condition of this fund at the date above stated, the following unsettled items should be taken into account, to wit:

Amount of unpaid awards, as stated on page 222. ....	\$5,571 95	
Amount of erroneous payments upon assessments, to be refunded.....	2,766 09	
		<u>8,338 04</u>
		<u>\$277,909 16</u>

To meet the above, the following assets are held, viz.:

Amount of uncollected assessments in hands of the Clerk of Arrears, see page 220.....	\$131,904 17
Amount due from former Collectors of Assessments, for collections made by them and not paid into the treasury, viz.:	

Walter Oakley, Deputy Collector of Assessments.....	\$7,633 00
Ira A. Libby, Deputy Collector of Assessments.....	44,098 00
	<u>51,731 00</u>

183,635 17

Leaving a deficiency of.....	<u>\$94,273 99</u>
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CENTRAL PARK IMPROVEMENT FUND.—The balance remaining in the

Treasury to the credit of this fund, Dec. 31, 1859, was.....	\$657 54
--	----------

The receipts for stock issued in 1860 were as follows:

Amount as stated on page 12.....	\$1,016,317 53
Amount received for Central Park Improvement Fund Stock of 1876, issued May 28, 1860, as stated on page 12.....	250,000 00
	<u>1,266,317 53</u>
	<u>\$1,266,975 07</u>

The disbursements in 1860, were as follows:

Amount of warrants on the Treasury deposited to the credit of the Board of Commissioners of the Central Park, in the Bank of Commerce in New York.....	\$766,600 00
Amount received as above, for stock issued May 28, 1860, deposited in same manner, 250,000 00	

	<u>\$1,016,600 00</u>
For expenses of advertising proposals for stock, &c....	2,099 56
	<u>1,018,699 56</u>

Balance in the Treasury to the credit of this fund, Dec. 31, 1860,	<u>\$248,275 51</u>
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The following statement exhibits the amount annually deposited to the credit of the Board of Commissioners of Central Park, for the purpose of improving said park:

In 1858.....	\$600,000 00	
" 1859.....	1,066,600 00	
" 1860.....	1,016,600 00	
	<u>          </u>	\$2,683,200 00

Amount paid for expenses of advertising proposals for stock, &c.:

In 1859.....	\$1,769 93	
" 1860.....	2,099 56	
	<u>          </u>	3,869 49

Total disbursements by the Corporation to Dec. 31, 1860\*.... \$2,687,069 49

For particulars of expenditures of the Board of Central Park Commissioners, reference is made to the published annual reports of said Board.

#### CROTON WATER WORKS EXTENSION AND NEW RESERVOIR.—The

balance in the Treasury to the credit of this account, Dec. 31st, 1859, was..... \$101,470 39

The receipts for stocks issued in 1860, as stated on page 13, amounted to..... 767,164 12  
\$868,634 51

The disbursements, in 1860, were as follows:

For awards for land damages (New Reservoir).....	\$2,232 72	
" purchase of land for gate-houses.....	4,495 00	
" advertising proposals for stock, &c.....	1,459 02	
" balance due on contract for sewer in New Reservoir.....	2,836 45	
" building New Reservoir.....	340,106 20	
" building gate-houses.....	98,089 82	
" High Bridge Improvement.....	53,225 69	
" laying mains in Fourth avenue.....	13,863 19	
" iron pipes and castings.....	50,208 89	
" Engineers and Inspectors on the New Reservoir..	27,564 11	
" lowering mains in Eighth avenue.....	21,703 01	
" laying pipe in Fourth avenue and Central Park..	29,043 31	
	<u>          </u>	
Carried forward.....	\$644,827 41	\$868,634 51

\* The Balance-sheet of the General Ledger (page 77) shows a balance to the debit of Central Park Improvement Fund (Account No. 28) of..... \$2,667,924 49  
This balance is made up as follows, viz.:

Amount of disbursements, as above.....	\$2,687,069 49	
Less Amount received for premiums on stocks issued.....	19,145 00	
	<u>          </u>	\$2,667,924 49

Brought forward.....	\$644,827 41	\$868,634 51
For law expenses.....	1,110 00	
“ wagon hire.....	577 77	
“ stationery and miscellaneous bills.....	112 50	
		<u>646,627 68</u>
Balance in the Treasury, Dec. 31, 1860.....		<u>\$222,006 83</u>

<hr/>		
FLOATING DEBT FUND.—The receipts to the credit of this fund for		
stock issued in 1860, as stated on page 11, amounted to.....	\$2,793,562 56	
The disbursements for advertising proposals for stock, and for litho-		
graphic stock certificates, amounted to.....		<u>728 28</u>
Balance to the credit of this Fund, Dec. 31, 1860.....	\$2,792,834 28	<u><u></u></u>

The principal item in the account of old deficiencies, intended to be supplied by the proceeds of the “Floating Debt Fund Stock,” is that of uncollectible personal taxes, amounting to about \$1,500,000. Of this sum, the Receiver of Taxes has returned to the Comptroller during the year an account of the uncollected personal taxes for the years 1843 to 1851, inclusive, which he reports as uncollectible, amounting to \$249,338.71. In addition to this sum, there remained uncollected at the end of the year, of the personal taxes of the years 1852 to 1859, inclusive, the sum of \$1,403,650.29, and it is estimated that not more than \$100,000 of said amount will ever be realized. On examining the subject, however, the Comptroller has not felt authorized to cancel said taxes. They are composed of a great number of items, mostly of small amounts. It is known that many persons whose names appear in the lists of said taxes have deceased, others have removed from the city. In some cases, persons were assessed who possessed no property. In other cases, the same person was twice assessed, once in the ward where he transacted business, and again where he resided. But in respect to a majority of the items, there is no evidence before the Comptroller that they cannot be collected.

The Act establishing the Bureau of Arrears (Chapter 579 of 1853), provided for the return to that Bureau, by the Receiver of

Taxes, of the taxes on real estate only, and ample provision is made by that, and other laws, for enforcing the collection of such taxes, by a sale of the property upon which they are imposed. No similar or other provision appears to have been made for closing the taxes on personal estate. It would seem to be proper that authority should be vested in the Comptroller upon a return being made to him by the proper officer, within a specified time, setting forth that such taxes could not be collected, to mark the same off the books, and make provision in the next succeeding levy for supplying the amount.

Besides the deficiency above stated, it has been ascertained that the following deficiencies existed in the two principal trust funds, on the 1st of January, 1859, viz.:

Assessment Fund, (see page 42).....	\$404,521 37
Street Improvement Fund, (see page 53).....	588,123 00

Inasmuch as the investigations of the accounts of old assessments, &c., have not yet been completed, and the difficulty above stated in regard to the uncollectible taxes remains unsettled, the application or transfer of the proceeds of the "Floating Debt Fund Stock" has not yet been made in the Chamberlain's books.

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INTEREST ON ASSESSMENTS.—The balance to the credit of this account, December 31st, 1859, was..... \$37,995 89

The receipts, in 1860, have been as follows:

From collections upon assessments belong to "Assessment Fund," "Central Park Fund," and "Street Improvement Fund," as stated on page 13.....	\$142,514 09	
Amount transferred from the Street Improvement Fund, to the credit of this account, for interest on advances made to contractors.....	7,122 08	
Amount credited this account and charged to H. N. Sherwood, for collections made by him and not previously settled.....	5,493 21	
		<hr/> 155,129 38
Carried forward.....	\$198,125 27	

Brought forward..... \$193,125 27

The disbursements on this account were as follows :

Interest on \$1,098,200, of Assessment	
Bonds, payable May 1st, 1860.....	\$34,489 00
Interest on \$1,098,200, of Assessment	
Bonds, payable Nov. 1st, 1860.....	34,489 00
	<hr/> \$68,978 00
Interest on \$500,000, of Assessment Fund Bonds, payable Nov. 1st, 1860.....	10,655 33
Interest on \$300,000, of Street Improvement Fund Bonds, payable Nov. 1st, 1860.....	4,948 59
Amount refunded for payments received in error...	525 79
Amount of Fees of Collectors of Assessments upon Interest collected.....	901 62
Amount allowed for interest on work done, in cer- tain cases of unusual delay in the confirmation of assessments therefor.....	2,793 28
	<hr/>
Amount of payments, as stated on page 16.....	\$88,802 61
Amount charged this account, and credited "Street Improvement Fund," for interest allowed a con- tractor .....	23 24
Amount charged this account and credited H. N. Sherwood, for interest allowed him on final set- tlement of his accounts.....	437 17
	<hr/>
	89,263 02
	<hr/>
Balance to the credit of this account, Dec. 31, 1860.....	\$103,862 25
	<hr/>

INTESTATE ESTATES.—The amount in the Treasury to the credit of this account  
 December 31, 1859, was..... \$73,598 70  
 The receipts in 1860, as stated on page 13, amounted to..... 3,629 39  
 \$77,228 09

The amount called for and withdrawn during the year, on account  
 of various estates, including "Proctor's fees" thereon, was.... 7,835 25  
 Credit balance December 31, 1860..... \$69,392 84



The following statement exhibits the receipts and payments on this account, and the balances remaining in the Treasury for a number of years past :

Year.	Balances at Commencement of the year.	Balances paid over by the Public Administrator.	Payments to next of kin, &c.
1850.....	\$47,095 73	\$3,566 35	\$873 10
1851.....	49,788 98	4,172 25	1,386 33
1852.....	52,574 90	3,649 27	1,721 99
1853.....	54,502 18	4,007 79	890 12
1854.....	57,619 85	3,370 99	536 02
1855.....	60,450 82	11,769 64	937 91
1856.....	71,286 55	5,067 61	1,489 51
1857.....	74,964 65	7,849 97	4,800 31
1858.....	78,014 31	2,567 35	7,570 54
1859.....	73,011 12	1,354 09	766 51
1860.....	73,598 70	3,629 39	7,835 25
1861.....	69,392 84	....	....

LANDS PURCHASED FOR TAXES AND ASSESSMENTS.—The amount advanced from and due to the Treasury on this account, December 31, 1859, was ..... \$69,070 85

The credits to said account in 1860, were as follows :

Amount received by the Clerk of Arrears, as stated on page 13.....	\$26,515 59	
Amount of loss by compromise with owners of certain lands sold for unpaid assessments, by reason of alleged irregularities, &c., in respect to the works for which such assessments were made .....	2,113 17	
		28,628 76
Balance due to the Treasury Dec. 31st, 1860.....		\$40,442 09

In order to provide a fund for the purchase of lands sold at the public sales for unpaid taxes, assessments, and Croton water rents, an appropriation was made by the ordinance passed January 27, 1860, for the sum of..... \$60,000 00

From this amount there was paid in 1860, for the following purchases, viz. :

Lands sold October and November, 1859, for unpaid Taxes and Croton Water Rents, of the years 1852, 1853, and 1854 ..	\$25,525 86	
Lands sold June, 1860, for unpaid Taxes and Croton Water Rents of the year 1855.....	357 03	
		25,882 89
Balance unexpended Dec. 31, 1860, as stated on page 83...		\$34,117 11

At the public sale held in December, 1860, for unpaid assessments for opening, widening, and extending streets, purchases were made in behalf of the Corporation, amounting to \$85,102.50, but the same were not paid for until after the close of the year.

The amount of purchases for unpaid assessments, taxes, &c., held by the Corporation, Dec. 31, 1860, was as follows :

Purchases prior to 1860, as above stated.....	\$69,070 85	
Purchases in 1860, for Taxes (see p. 50)	\$25,882 89	
do do " Assessments ..	85,102 50	
	<hr/>	
	110,985 39	
	<hr/>	
		\$180,056 24
<i>Deduct</i> amount redeemed and settled for in 1860 (see page 50)...		28,628 76
		<hr/>
Total December 31st, 1860.....		\$151,427 48
		<hr/>

It will be seen from the above statement, that a considerable increase is required in the amount of the fund, for conducting this branch of the public business.

There is a large amount of assessments due to the Corporation for street improvements, and for opening Central Park, also for taxes (say for years 1856, 1857, and 1858), which will be offered for sale as soon as the condition of the money market shall be such as to render it probable that bidders will be found for the same. It is likely, however, that in any event a considerable amount will have to be purchased by the Corporation.

In respect to the purchases made prior to 1859, and particularly at the sale for unpaid assessments held in June, 1856, for which leases have been executed and received, the time for redemption (two years) having expired, notices thereof have been duly served upon the owners of the lands, or parties in whose names the same were last assessed for taxes thereon, as required by law, requiring them to pay the amount, including costs, &c., within six months after the service of such notices, and that in case of failure by said parties to comply with such requirement, the conveyance or lease will become absolute, and they be barred from all right or title to the property during the term of years for which the same was purchased at the public sale.

The proper disposition to be made of the lands so purchased, and to which the title of the Corporation has become absolute, will be considered at an early day.

STREET IMPROVEMENT FUND.—The amount advanced from, and due to the Treasury, on this account, Dec. 31st, 1859, was..... \$2,022,892 87

The disbursements in 1860, were as follows, viz. :

Amount as stated on page 17.....	\$1,122,007 11	
Less transferred from "Interest on Assessments".....	23 24	
	<u>                    </u>	\$1,121,983 87
Balance of amount allowed and credited H. N. Sherwood, for fees upon collections made by him as Deputy Collector of Assessments.....	3,840 52	
	<u>                    </u>	1,125,824 39
		<u>                    </u>
		\$3,148,717 26

The receipts to the credit of this fund in 1860, were as follows, viz. :

Amount as stated on page 14.....	\$689,973 99
Amount credited this account, and charged to H. N. Sherwood, being amount of collections made by him as Deputy Collector of Assessments, and discharged of record, but retained by him on account of fees claimed to be due him.....	\$2,118 17
Amount collected and retained by him on assessments omitted to be discharged of record .....	2,240 57
	<u>                    </u>
	4,358 74

Amount supplied from proceeds of the "*Floating Debt Fund Stock*," for the following deficiencies in this fund, viz. :

Amount of payments on account of various Street Improvements, in excess of amounts provided by the assessments therefor, also upon works not properly authorized by the Common Council, and therefore not recoverable by assessments, as detailed in Journal to Contract, Ledger No. 1, pages 183, 184, also 209, 210, and 211.....	\$46,938 98		
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Carried forward.....	\$46,938 98	\$694,332 73	\$3,148,717 26



Brought forward.....	\$46,938 98	\$694,332 73	\$3,148,717 26
Amount payable by the Corporation, for deficiency in the valuation of assessable property *,.....	137,208 81		
Amount payable by the Corporation, for proportion of the expense of laying Belgian pavement on various streets †	31,411 96		
Amount payable by the Corporation, for assessments upon its real estate, confirmed prior to 1859.....	22,032 98		
Amount of assessments remitted, as stated at foot.....	8,753 24		
Amount of assessments vacated by Supreme Court, see below.....	39,487 84		
Amount of old unexplained deficiency, including amounts due from defaulting Collectors of Assessments.....	302,289 19		
	<u>588,123 00</u>		
		<u>1,282,455 73</u>	

Balance due to the Treasury, December 31st, 1860... \$1,866,261 53

In order to show the actual condition of this Fund, at the above date, the following unsettled items must be taken into the account, viz.:

Amount due to contractors and others upon works for which assessments have been duly confirmed.....	\$25,161 33		
Amount of over-payments, on account of various assessments, to be refunded.....	67 79		
	<u>25,229 12</u>		
		<u>\$1,891,490 65</u>	

To meet the above amount, the following assets are held, viz.:

Amount of uncollected assessments			
In Bureau of Arrears.....	\$592,575 50		
" Bureau of Collection of Assessments.....	317,349 76		
	<u>\$909,925 26</u>		
Carried forward.....	\$909,925 26	\$1,891,490 65	

\* For list of works and amount of deficiency on each, see Comptroller's Annual Report for 1859, page 29.

† For list of streets, see Comptroller's Annual Report for 1859, page 30.

REMISSIONS OF ASSESSMENTS—belonging to Street Improvement Fund.—Amount remitted and canceled in 1859, as detailed in the Comptroller's Report for 1859, page 176.....	\$5,812 64		
Remissions in 1860, as stated on page 163 of this Report, viz.:			
In Bureau of Collection of Assessments.....	\$1,474 78		
" Bureau of Arrears.....	1,465 82		
	<u>2,940 60</u>		
Total, as above stated.....	\$8,753 24		
ASSESSMENTS VACATED.—Amount of items vacated in 1859, as detailed in the Comptroller's Report for 1859, page 176.....	\$17,244 59		
Vacations in 1860, as stated on page 167 of this Report, viz.:			
In Bureau of Collection of Assessments.....	\$947 46		
" Bureau of Arrears.....	21,295 79		
	<u>22,243 25</u>		
Total, as above.....	\$39,487 84		

Brought forward.... \$909,925 26 \$1,891,490 65  
 Amount due from the following Collectors of Assessments, for collections made by them, and not paid into the Treasury, the same having been ascertained by the production and filing in the Comptroller's office of the original receipts for said amounts, to wit:

Walter Oakley, Deputy Collector.....	\$15,647 52	
Julius Johnson, Deputy Collector.....	1,369 80	
Geo. G. Campbell, Deputy Collector....	303 69	
Ira A. Libby, Deputy Collector.....	538 99	
Zelotes Wilson, Deputy Collector.....	132 95	
Samuel Allen, Deputy Collector.....	181 93	
James Ackerman, Deputy Collector....	85 90	
Robt. McKinnin, Deputy Collector.....	66 25	
Joseph R. Taylor, Collector .....	6 90	
		18,333 93

Amount of advances to contractors and others, upon works in progress or not completed, and for which assessments have not been made.....	963,231 46	
		\$1,891,490 65

A statement, showing the amount of uncollected assessments belonging to this fund, December 31, 1859, assessments received, collections and settlements made during the year, and the amount remaining uncollected at the end of the year, may be found on page 223. The Comptroller's communication to the Common Council under date of February 25th, 1861 (see Board of Aldermen Doc. No. 7, of 1861), contains a list of all contracts made by the Corporation, and filed in his office, in 1860; also statements in detail of the payments made on account of each contract during the year, with remarks in relation to the condition of the several works at the close of the year.

UNCLAIMED WARRANTS.—The amount remaining to the credit of this account, December 31, 1859, was.....	\$58,572 59
Amount received in 1860, as stated on page 14.....	1,154 48
Carried forward. ....	\$59,727 07

Brought forward.....		\$59,727 07
The amount of disbursements in 1860, as stated on page 17, was.....	\$12,714 86	
Less amount transferred to the debit of Assessment Fund, as stated on page 41.....	506 76	
		<u>12,208 10</u>
Balance, December 31st, 1860.....		<u>\$47,518 97</u>

WARRANTS DRAWN PRIOR TO 1859.—The amount of Warrants drawn on the Treasury, and assumed to be outstanding on the 1st of January, 1859, was.....			\$70,000 00
Of this amount there was presented to and paid by the Chamberlain, in 1859, the sum of.....			
In 1860, as stated on page 17.....	\$59,802 86		
	1,578 88		
			<u>61,381 69</u>
Balance supposed to be afloat December 31, 1860.....			<u>\$8,618 31</u>

WARRANTS DRAWN IN 1859.—The amount of Warrants drawn during the year 1859, which had not been presented for payment at the close of that year, was.....			\$84,131 45
Of these there were canceled in 1860, see page 19....			66 00
			<u>\$84,065 45</u>
The amount presented to and paid by the Chamberlain in 1860, as stated on page 17, was.....			82,505 39
Outstanding, December 31st, 1860, see page 90.....			<u>\$1,560 06</u>

LOANS AND ADVANCES ON THE TRUST ACCOUNTS.—The following statement exhibits the amounts advanced from and due to the Treasury on the several "Trust Accounts":

Assessment Fund, see page 42.....		\$483,347 17
Central Park Fund, see page 44..		269,571 12
Street Improvement Fund, see page 53.....		1,866,261 53
		<u>\$2,619,179 82</u>
The loans made on the above accounts are represented by the following outstanding bonds, viz.:		
Assessment Bonds, payable July 1, 1861.....	\$789,600 00	
Assessment Bonds, payable October 1, 1862.....	308,600 00	
Assessment Fund Bonds, payable November 1, 1864..	500,000 00	
Street Improvement Fund Bonds, payable November 1, 1863.....	300,000 00	
		<u>1,898,200 00</u>
Balance due to the Treasury December 31, 1860.....		<u>\$720,979 82</u>

## THE SINKING FUNDS.

THE SINKING FUND FOR THE REDEMPTION OF THE CITY DEBT.—The amount standing to the credit of this fund, on the 31st of December, 1859, was. .... \$1,646,567 87

The receipts in 1860 were as follows, viz.:

Amount of income from the ordinary sources of revenue, as detailed on page 105.....	\$448,625 96	
Amount of annual payment by the Corporation, on account of the principal of "Public Education Stock," redeemable in 1873 (see page 97).....	4,657 36	
Amount of surplus of the Sinking Fund for the payment of interest on the City Debt, for 1860, (see page 62)	776,674 13	
Amount received from Investments paid off.....	3,261,070 98	
Amount received to reimburse temporary advances from this fund on other accounts.....	38,969 01	
Amount received for proportion of appraisers' fees in relation to the lease of Canal street pier.....	25 00	
		<hr/>
		4,530,022 44
		<hr/>
		\$6,176,590 31

The payments from said fund during the year were as follows, viz.:

*For redemption of City Stocks, viz.:*

Water Stock, redeemable Jan. 1, 1858.....	\$44,221 00	
Less amount of warrants not called for.....	9,571 00	
		<hr/>
		\$34,650 00
Water Stock, redeemable Jan. 1, 1860....	\$2,501,700 00	
Less amount of warrants not called for.....	55,634 00	
		<hr/>
		2,446,066 00
		<hr/>
		\$2,480,716 00

*For Expenses:*

Counsel fees in relation to West Washington Market .....	\$500 00	
Counsel fees in relation to Brooklyn ferries.....	1,000 00	
Advertising, printing and posting bills, &c.....	567 29	
Blank Books .....	16 00	
Preparing and printing maps of real estate owned by the Corporation.	2,524 10	
William Miner, Register, for recording deeds.....	50 45	
Salary of W. H. Dikeman, as Clerk to the Commissioners.....	300 00	
		<hr/>
Carried forward.....	\$4,957 84	\$2,480,716 00 \$6,176,590 31

Brought forward.....	\$4,957 84	\$2,480,716 00	\$6,176,590 31
Searches and other services in relation to settlement of awards on account of opening the Central Park	1,000 00		
		5,957 84	

*For Investments, viz.:*

Floating Debt Fund Stock.....	\$127,500 00
Croton Water Stock of 1883.....	395,726 25
Water Stock of 1870.....	75 00
Central Park Improvem't Fund Stock	290,200 00
City Revenue Bonds of 1860.....	1,300,000 00
County " " " ".....	500,000 00
	2,613,501 25

For amount temporarily advanced from this fund on other accounts.....	38,406 31	5,138,581 40
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Balance to the credit of this fund Dec. 31, 1860, as stated on page 123 \$1,038,008 91

The balance sheet of the ledger of the Commissioners of the Sinking Funds, given on page 103, shows the amount of the Capital of this Fund, also the investments made and securities held by them at the above date.

In relation to the revenues of this Fund, the amount and sources of which, in 1860, are detailed on page 105, the following remarks and explanations are submitted.

BONDS AND MORTGAGES.—The amount of bonds and mortgages held by the Corporation Dec. 31, 1859,			
was .....	\$362,801 53		
Add bond and mortgage of Jeremiah Towle, received for grant of a water lot, omitted to be entered until after the books were closed for the year.....	611 25		
		\$363,412 78	
Of the above there was collected in 1860, the sum of.....		47,436 04	
Balance uncollected, Dec. 31, 1860.....		<u>\$315,976 74</u>	

A number of the above bonds and mortgages are in the hands of the Counsel to the Corporation for collection, the parties thereto having suffered the interest on them to remain unpaid for a long time. The statement of the Counsel to the Corporation, on pages 209 and 210, exhibits the condition of the same.

COMMUTATION OF QUIT RENTS.—Statements are given on pages 127 to 130, showing the names of grantees of water lots subject to the payment of an annual rent, and the amount remaining uncommuted December 31st, 1860, also the amount of back rents then due on the same. Of the grants commuted in 1860, there was received the sum of..... \$7,029.88



The receipts from the same source, during the last ten years, were as follows, to wit :

In 1851.....	\$20,932 15	In 1856.....	\$9,315 26
1852.....	124,603 91	1857.....	3,385 34
1853.....	55,975 75	1858.....	15,344 80
1854.....	12,952 37	1859.....	6,023 16
1855.....	1,629 35	1860.....	7,029 88

INTEREST FROM INVESTMENTS.—The receipts in 1860, from this source, as stated on page 105, amounted to..... \$191,824.70

The receipts from this source, for several previous years, were as follows, to wit :

In 1851.....	\$166,552 99	In 1856.....	\$189,975 02
1852.....	179,033 63	1857.....	319,559 85
1853.....	169,734 98	1858.....	201,322 54
1854.....	184,209 86	1859.....	218,142 49
1855.....	228,462 36	1860.....	191,824 70

LICENSE FEES.—The receipts for licenses, granted by his Honor the Mayor for the following purposes, are by law pledged and appropriated to this Fund. The following table exhibits the receipts for the same during the years stated :

FOR WHAT PURPOSE GRANTED.	1854.	1855.	1856.	1857.	1858.	1859.	1860.
Junk Dealers.....	\$8,575 00	\$10,720 00	\$9,270 00	\$7,005 00	\$9,765 00	\$13,165 00	\$12,290 00
Hackney Coaches.....	3,555 00	3,672 00	3,324 00	2,272 00	5,316 00	4,239 00	4,289 00
Pawnbrokers.....	2,100 00	2,100 00	2,250 00	2,350 00	2,550 00	2,750 00	2,700 00
Stages.....	12,236 25	14,668 75	10,042 75	6,714 75	9,301 50	20,105 50	11,698 00
Second-hand Dealers...	3,633 00	3,602 00	2,600 00	1,725 00	3,468 00	5,475 00	5,325 00
	<u>\$30,099 25</u>	<u>\$34,762 75</u>	<u>\$27,486 75</u>	<u>\$20,066 75</u>	<u>\$30,400 50</u>	<u>\$45,734 50</u>	<u>\$36,302 00</u>

MARKET FEES AND RENTS.—The receipts from this source in 1860 amounted to..... \$99,943.84

A statement is given on pages 133 to 148, exhibiting the comparative weekly and aggregate receipts from each market for the years 1859 and 1860. The decrease in 1860 was owing to the fact that from the 31st December, 1859, to the 24th of September, 1860, the rents of the West Washington Market property (excepting 4S feet along the westerly line of West street) were collected by Taylor and Brennan, lessees from the State, in pursuance of an order of the Supreme Court.

MARKET CELLAR RENTS.—The amount of such rents accrued and remaining uncollected Dec. 31, 1859,

was .....	\$4,615 50
The amount accrued in 1860, was .....	21,689 65
	<u>\$26,305 15</u>
Carried forward.....	\$26,305 15

Brought forward.....	\$26,305 15
The collections made by the Collector of City Revenue in 1860, amounted to.....	\$18,001 08
Amount allowed for damages, repairs, &c., &c.....	1,253 07
	<hr/> 19,254 15
Amount remaining uncollected Dec. 31, 1860.....	<hr/> \$7,051 00
The receipts from this source in 1859 were.....	\$16,808 26

REAL ESTATE, SALES OF.—The receipts from this source were derived from the following sales, viz. :

Award for damages to school-house property on part of lot No. 249 William street, taken for extension of Chambers street, less assessments, &c.....	\$23,372 39
Received for old building on the above lot sold at auction.....	600 00
Received from J. Edgar for sale of part of old South Hampton road, south side of Nineteenth street, between Fifth and Sixth avenues.....	720 20
Total, as stated on page 105 .....	<hr/> \$24,692 59

STREET VAULTS.—The receipts from this source in 1860, amounted to the sum of..... \$23,241.81

The following statement will enable a comparison of the above to be made with the receipts from the same source in previous years :

In 1851.....	\$6,674 83	In 1856.....	\$14,983 42
1852.....	8,922 91	1857.....	18,143 12
1853.....	15,726 91	1858.....	15,962 56
1854.....	12,805 63	1859.....	17,616 74
1855.....	11,529 73	1860.....	23,241 81

The Comptroller deems it proper to renew the suggestion made in his last annual report in relation to the revenue from this source.

Under the existing ordinances, no vault or cistern can be constructed in any of the streets of the city without the written permission of the Croton Aqueduct Board, under a penalty of one hundred dollars. After obtaining such permission, the person applying for the same is required to pay fifteen cents for each square foot of ground used for such purposes. This price is, in most cases, much less than the



value of an equal amount of the adjoining ground, whilst the additional room acquired at this low rate is of equal value for all practical purposes with the adjoining cellars. The increasing demand for such room throughout the city would warrant a material increase in the price charged for the same, which should, however, be graduated according to the value of property in the locality.

**WATER LOT QUIT RENTS.**—The amount of such rents, arising from grants issued by the Corporation prior to the year 1804, received in 1860, was .....\$154 02.

The following statement shows the receipts from this source in each year, since 1851:

In 1851.....	\$323 01	In 1856.....	\$54 45
1852.....	131 88	1857.....	322 69
1853.....	404 96	1858... ..	94 84
1854.....	212 26	1859.....	93 48
1855... ..	63 68	1860.....	154 02
The amount due for such rents, Dec. 31, 1859, was.....			\$452 24
The amount accrued in 1860.....			149 54
			<hr/>
			\$601 78
Collected in 1860, as above.....			154 02
			<hr/>
Amount remaining unpaid and due, Dec. 31, 1860.....			\$447 76

A list of the few of such grants remaining uncommuted, with a statement of the amount of back rent due on each, is given on page 130.

The disbursements from the Sinking Fund for the Redemption of City Debt are detailed on pages 56 and 57. It is deemed proper, however, to add the following explanation in relation to the

**REDEMPTION OF CITY STOCKS.**—The amount of Water Stock issued, in pursuance of the act of March 29, 1838, payable Jan. 1, 1858, was.....\$3,000,000 00

In the transfer of this stock two errors have occurred: in one case a certificate of Water Stock, payable Jan. 1st, 1860, was given in exchange for a like amount, say \$1,700 00

In another case a certificate of Water Stock, payable in 1870, was given in exchange for one of the like amount, say..... 200 00

1,900 00

---

\$2,998,100 00

Carried forward.....\$2,998,100 00

Brought forward.....	\$2,998,100 00
Of this, there was redeemed in 1858.....	\$2,831,670 00
“ “ 1859.....	122,209 00
“ “ 1860.....	34,650 00
	<hr/> 2,988,529 00

Leaving outstanding and unpaid, Dec. 31, 1860..... \$9,571 00

Public notice having been given by the Comptroller that the interest on the above stock would cease on January 1st, 1860, warrants were duly executed for the whole amount of the same, of which there remains uncalled for the above-stated sum.

The amount of Water Stock issued, in pursuance of the act of May 2, 1834, redeemable Jan. 1, 1860, was.....\$2,500,000 00

Add, amount of certificate erroneously issued in exchange for a like amount of Water Stock, payable January 1, 1858, as above..... 1,700 00

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\$2,501,700 00

Warrants have been duly executed for the whole amount of this stock, and of those which have been called for and delivered, there have been presented to and paid by the Chamberlain, the sum of..... 2,446,066 00

Leaving the amount outstanding, Dec. 31, 1860..... \$55,634 00

Since the establishment of the Sinking Fund for the Redemption of the City Debt, in 1813, to Dec. 31, 1860, the receipts of the same, less expenses, have amounted to..... \$13,307,298 46

The kinds and amount of City Stocks redeemed from the same is as follows, to wit:

Seven per cent. Loan of the City of N. Y., payable Feb. 1, 1847,	\$120,305 00
New York City Stock of 1829, “ Jan. 1, 1850,	152,900 00
New York City Stock of 1820, “ Aug. 1, 1850,	97,100 00
Seven per cent. Water Stock, “ Feb. 1, 1852,	89,357 00
Seven per cent. Water Stock, “ Aug. 1, 1852,	799,850 00
Public Building Stock, “ May 6, 1856,	515,000 00
Seven per cent. Water Loan, “ Feb. 1, 1857,	990,488 00
Five per cent. Water Loan, “ Jan. 1, 1858,	2,988,529 00
Five per cent. Water Loan, “ Jan. 1, 1860,	2,446,066 00
	<hr/> 8,199,595 00

Amount remaining to the credit of this fund, Dec. 31, 1860, see page 77.. \$5,107,703 46

A statement is given on page 96, showing the various stocks which are redeemable from this Fund, and the respective dates when redeemable.

### SINKING FUND FOR THE PAYMENT OF INTEREST ON THE CITY DEBT:

The amount remaining to the credit of this Fund, Dec. 31, 1859  
(the same having been retained to meet the interest on City Stocks,  
payable February 1, 1860), was..... \$135,827 52  
The revenues in 1860, as detailed on page 105, amounted  
to.....\$1,224,047 38

*Less* refunded as follows:

To H. W. Bell & E. C. Cornell, on account of ferry rent.....	\$1,400 00	
To Francis Campora, fine refunded.....	50 00	
	<hr/>	1,450 00
		<hr/> 1,222,597 38
		<hr/> \$1,358,424 90

The payments from this fund, during the year, were as follows, to wit:

#### *For Interest on City Stocks:*

Water Stock of 1858.....on	\$52,632 00	\$449 37
" " " 1860....."	2,501,700 00	21,589 97
" " " 1875....."	255,600 00	12,780 00
" " " 1875....."	29,100 00	5 pr. c. 1,455 00
" " " 1875....."	1,878,900 00	6 pr. c. 101,851 96
" " " 1880 to 1887....."	5,147,500 00	257,375 00
Fire Indemnity Stock of 1868....."	402,768 00	20,138 40
Building Loan Stock No. 3, of 1870....."	75,000 00	3,750 00
Building Loan Stock No. 4, of 1873....."	115,000 00	5,750 00
Croton Water Stock of 1883....."	250,000 00	1,400 09
" " " 1890....."	1,000,000 00	51,000 00
		<hr/> \$477,539 79

#### *For Expenses:*

Advertising.....	\$2,656 49
Compiling returns of unpaid Croton Water Rents to the Board of Arrears for 1859.....	224 32
Examination of Staten Island ferry-boats, to determine in regard to their safety.....	200 00
Amount paid to owners of property No. 149 and 151 Forsyth street, for rents collected thereon.....	1,130 17
	<hr/> 4,210 98
Total payments *.....	\$481,750 77
Amount transferred to the Sinking Fund for the Redemption of the City Debt, in pursuance of chap. 406, Laws of 1859.....	776,674 13
	<hr/> 1,258,424 90

Balance retained to meet interest on City Stocks payable Feb. 1, 1861 \$100,000 00

* The amount of payments, as above stated, is.....	\$481,750 77
Add, amounts refunded from revenues received as above.....	1,450 00
Total amount, as stated on page 17.....	<hr/> \$483,200 77

The following remarks and explanations are submitted in relation to the Revenues of this Fund :

COURT FEES AND FINES.—The amount of Fees received and accounted for by the Clerks of the several District (Civil) Courts, as shown by the table on page 110, was ..... \$15,527 12

The amount of fines imposed by the several District Police Courts and accounted for by the respective Clerks thereof, as shown by the tabular statement on page 110, was..... 11,927 50

Total..... \$27,454 62

Appended to the tables above mentioned, which exhibit the monthly receipts of each Clerk and the dates when the same were paid over to the Chamberlain, there are given brief extracts, showing the requirements of existing laws in relation to depositing such receipts in the City Treasury.

CROTON WATER RENTS.—The following collections were made in 1860 for Croton Water Rents, including penalties and interest thereon :

By R. C. Hance, Water Registrar .....	\$767,169 62	
“ James Kelly, Receiver of Taxes .....	22,850 02	
“ J. C. Pinckney, Clerk of Arrears....	\$24,692 32	
Do. for interest .....	8,208 85	
	<u>32,901 17</u>	
		<u>\$822,920 81</u>

The yearly receipts from this source, for several previous years, were as follows :

In 1851... ..	\$458,789 78	In 1856.... ..	\$702,242 60
1852.... ..	562,189 89	1857.....	734,732 81
1853.....	600,039 66	1858.....	783,623 88
1854.....	641,113 27	1859.....	821,505 99
1855.....	708,690 38	1860.... ..	822,920 81

It is difficult to state the amount of Water Rents actually accruing in a given year, as the same are not made the subject of exact accounts by the Croton Aqueduct Board, owing to the vast number of items and the numerous changes and alterations which would necessarily be made therein on settlements of the rents. See letter of

ex-President Van Schaick on this subject, on page 202. In addition to the receipts in 1860, there remained uncollected at the close of the year the amounts estimated as follows :

In the Bureau of Arrears, for years 1855 to 1858 inclusive.....	\$56,660 54
“ “ Bureau of Collection of Taxes, for year 1859 .....	31,813 15
“ “ Bureau of Water Rents, for year commencing May 1, 1860..	72,830 00
Total.....	<u>\$161,303 69</u>

An interesting report, made by the Croton Aqueduct Board to the Board of Aldermen, showing the number of renters or water takers, and the manner of transacting business in the Bureau of Water Rents, may be found on page 200.

COMMON LAND RENT.—The amount of rent of the common lands remaining uncollected December 31, 1859, was .....		\$87 50
Amount accrued in 1860.....		447 50
		<u>\$535 00</u>
The collections in 1860, by the Collector of City Revenue, amounted to		367 50
Amount uncollected December 31, 1860.....		<u>\$167 50</u>

The yearly receipts from this source, during the last ten years, were as follows, to wit :

In 1851.....	\$817 10	In 1856.....	\$120 00
1852.....	594 60	1857.....	50 00
1853 .....	137 50	1858.....	30 00
1854.....	200 00	1859.....	97 50
1855.....	220 00	1860....	367 50

DOCK AND SLIP RENT.—The amount of such rent remaining due and uncollected Dec. 31st, 1859, was .....		\$55,925 49
The amount accrued, in 1860, was.....		201,067 64
		<u>\$256,993 13</u>
The amount collected, in 1860, was .....		\$169,309 97
Amount allowed for repairs, &c., &c.....		<u>2,251 55</u>
		171,561 52
Balance uncollected Dec. 31st, 1860.....		<u>\$85,431 61</u>



The following exhibits the receipts from this source during the preceding ten years :

In 1851.....	\$97,706 41	In 1856.....	\$156,425 42
1852.....	128,137 52	1857.....	159,799 37
1853.....	125,361 89	1858.....	145,732 81
1854.....	155,165 50	1859.....	143,697 52
1855.....	160,602 10	1860.....	169,309 97

A list of the wharves, piers and bulkheads, owned by the Corporation, is given on pages 150 and 151.

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FERRY RENT.—The amount of such rent remaining due and uncollected Dec. 31st,	
1859, was .....	\$2,487 50
The amount accrued in 1860, was.....	125,650 00
	<hr/>
The collections made in 1860 amounted to.....	\$128,137 50
	95,812 50
	<hr/>
Balance uncollected Dec. 31, 1860.....	\$32,325 00
	<hr/>

The following exhibits the yearly receipts from this source during the years stated :

In 1851.....	\$53,270 00	In 1856.....	\$98,394 50
1852.....	62,887 50	1857.....	95,085 00
1853 .....	66,900 00	1858.....	104,505 83
1854.....	90,506 00	1859.....	112,664 50
1855.....	105,459 17	1860.....	95,812 50

A list of the ferries owned by the Corporation, and in operation at the close of the year, is given on page 152.

**FINES AND PENALTIES.**—The receipts on this account were paid into the Treasury by the following officers, viz. :

J. C. Burnham, Mayor's First Marshal, as stated on	
page 110.....	\$326 00
George H. Purser, Corporation Attorney.....	13 26
George C. Genet, Corporation Attorney .....	1,866 05
	<hr/>
	\$2,205 31

A statement is given on page 214, showing the gross Monthly Receipts of the Corporation Attorney for fines collected, amounts retained by him therefrom, and amounts paid over to the Chamberlain.



GROUND RENT.—The amount due and uncollected Dec. 31st, 1859,	
was.....	\$1,323 06
Amount accrued in 1860....	23,443 75
	<hr/>
Amount collected in 1860 .....	\$24,766 81
	23,543 25
	<hr/>
Balance uncollected Dec. 31st, 1860.....	\$1,223 56
	<hr/>

The receipts from this source during several previous years were as follows, to wit :

In 1851.....	\$18,358 17	In 1856.....	\$26,165 87
1852.....	29,866 17	1857....	24,276 74
1853.....	27,777 24	1858.....	23,265 42
1854.....	32,249 55	1859.....	23,454 00
1855.....	28,063 11	1860.....	23,543 25

It was formerly the practice to lease vacant property of the Corporation, reserving a ground rent. In most cases the leases are subject to renewal. No new leases of this character have been granted for several years, except to certain charitable institutions, and these at merely a nominal rent.

HOUSE RENT.—The amount uncollected Dec. 31st, 1859, was....		\$3,752 04
The amount accrued in 1860, was .....		20,810 68
		<hr/>
The collections made, in 1860, amounted to.....	\$19,325 22	\$24,562 72
Allowed for various repairs, &c....	235 90	
	<hr/>	19,561 12
		<hr/>
Balance uncollected Dec. 31st, 1860.....		\$5,001 60
		<hr/>

The receipts under this head, during the previous ten years, were as follows :

In 1851.....	\$11,650 00	In 1856.....	\$21,280 74
1852.....	9,492 16	1857.....	14,236 12
1853.....	12,760 80	1858.....	10,042 69
1854.....	15,978 21	1859.....	27,870 89
1855.....	19,734 50	1860.....	19,325 22

INTEREST ON BONDS AND MORTGAGES.—Of the amount of interest accrued upon Bonds and Mortgages prior to 1860, which had been charged to the parties owing the same, in the books of the Collector of City Revenue, there remained uncollected Dec.

31st, 1859.....	\$13,333 44
Amount accrued and charged to the respective parties in 1860...	22,159 29
	<hr/>
Amount collected in 1860.....	\$35,492 73
	26,140 94
	<hr/>
Balance uncollected Dec. 31st, 1860.....	<u>\$9,351 79</u>

The following statement shows the receipts from this source during a number of years past :

In 1851.....	\$20,312 56	In 1856.....	\$41,058 60
1852.....	31,273 53	1857.....	32,285 33
1853.....	33,121 01	1858.....	37,765 35
1854.....	40,881 41	1859.....	33,551 46
1855.....	35,054 05	1860.....	26,140 94

MAYORALTY FEES.—The amount received from this source in 1860 was ..... \$1,091.72

SALES OF STREET SWEEPINGS.—The amount received from this source during the year, as stated on page 132, was..... \$17,928.68

The following statement shows the comparative receipts from this source for several years :

In 1853.....	\$24,964 20	In 1857.....	\$5,076 62
1854.....	5,365 18	1858.....	10,013 11
1855.....	2,864 84	1859.....	12,472 93
1856.....	8,197 10	1860.....	17,928 68

SALES OF PERSONAL PROPERTY.—The receipts on this account in 1860, were (see page 105) ..... \$2,887.78

WATER LOT RENT.—The amount of such rent accrued and remaining unpaid, December 31st, 1859, on account of grants made since the year 1804, was.....\$17,094 37  
The amount accrued in 1860, was.....10,042 86

	<hr/>
	\$27,137 23
The collections made in 1860, amounted to.....	15,059 08
	<hr/>
Balance uncollected December 31st, 1860.....	<u>\$12,078 15</u>

The receipts under this head for several previous years were as follows, to wit :

In 1851.....	\$10,159 29	In 1856.....	\$8,015 76
1852.....	14,276 05	1857.....	7,600 47
1853 .....	9,605 85	1858.....	7,827 83
1854.....	14,295 58	1859... ..	7,931 10
1855.....	8,148 93	1860.....	15,059 08

A list of the grants remaining uncommuted, with a statement of the amount of back rents due on each, is given on pages 127 to 129.

The disbursements from the Sinking Fund for the Payment of Interest on the City Debt, are detailed on page 62.

The surplus revenues of said Fund, transferred to the Sinking Fund for the Redemption of the City Debt, have amounted to the following sums :

December 31st, 1858, amount accrued prior to this date.....	\$2,579,534 12
December 31st, 1859, accrued during the year 1859.....	542,501 02
December 31st, 1860, accrued during the year 1860 (see page 62).	776,674 13
Total to December 31st, 1860.....	<u>\$3,898,709 27</u>

A statement is given on page 96 of the outstanding Stocks and Bonds the interest upon which is payable from this fund.

#### DEBT OF THE CORPORATION.

The amount of the indebtedness of the Corporation, represented by the various Stocks and Bonds outstanding December 31, 1859, as stated in the Comptroller's Annual Report for that year, page 72, was.....

.....	\$23,875,939 00
Add amount of Central Park Fund Stock of 1887, issued to the Commissioners of the Sinking Funds, but omitted to be stated in said Report .....	71 00

Total amount, December 31, 1859.....	\$23,876,010 00
The amount of Bonds and Stocks issued in 1860, as stated on page 33, was.....	9,920,100 00
Carried forward.....	<u>\$33,796,110 00</u>

Brought forward.....	\$33,796,110 00
The amount redeemed and canceled, in 1860, was as follows, viz.:	
Revenue Bonds of 1859, see page 15.....	\$4,976,250 00
Revenue Bonds of 1860, see page 34.....	2,838,500 00
Water Stock of 1858, see page 56.....	34,650 00
Water Stock of 1860, see page 56.....	2,446,066 00
Public Building Stock, No. 3, see page 83.....	50,000 00
Public Stock for rebuilding Tompkins market, p.83	17,000 00
	<hr/>
	10,362,466 00
Total amount, December 31, 1860.....	\$23,433,644 00

The above amount is payable in the years stated on pages 98 and 99, from the following sources, viz.:

From the Sinking Fund, as stated on page 96 .....	\$19,198,344 00
“ collections upon assessments for opening and improving streets, as stated on page 55.....	1,898,200 00
“ collections of taxes heretofore imposed, p. 34,	1,230,100 00
“ future taxation, page 97 .....	1,107,000 00
	<hr/>
	\$23,433,644 00

The tabular statement on page 99 contains a description of the several Bonds and Stocks, outstanding as above, and also shows the increase or decrease in the amount of each, during the year.

#### WEST WASHINGTON MARKET.

The Comptroller's Annual Report for 1859 (page 54) contained a list of the judgments against the Corporation in favor of the late lessees of this property, and stated the measures which had been determined upon in relation to the same.

The following recent communication to the Board of Councilmen shows the result of the course pursued in the premises:

CITY OF NEW YORK, DEPARTMENT OF FINANCE,

COMPTROLLER'S OFFICE, January 28, 1861.

*Hon. the Board of Councilmen:*

GENTLEMEN—The Comptroller, in reply to the following resolution of your body: “*Resolved*, That the Comptroller be, and he is hereby, requested and directed to report forthwith to this Board what action, if any, he has taken in reference to a settlement of the West Washington Market property with the State or its Lessees,”

#### REPORTS:

That pursuant to the provisions of chapter 516 of the laws of 1860, the three suits instituted against the city, one of which was by the People on the relation of Messrs. Taylor & Brennan, and the others by Taylor & Brennan, were finally settled on the 29th ult. by the payment, to the lessees of the State, of three hundred thousand dollars in bonds authorized by the act to be issued for that purpose;

they having executed to the city a release of their claims, and an assignment of the lease.

It will be remembered that judgments against the city had been obtained in each of the actions for the recovery of possession with damages, amounting in the aggregate to over \$600,000; and that under these judgments Messrs. Taylor & Brennan were put in possession by the Sheriff, and were collecting the rents from the property. Upon the united application of the Counsel to the Corporation and myself, the Court set aside all the judgments and restored the possession of the property to the Corporation, leaving the question of title and of damages still open to another trial and further litigation.

It has been the earnest desire of the Counsel to the Corporation and myself, to secure a final settlement of this controversy, and to put an end to strife; the effect of which must be the expenditure of large sums of money, and the possible loss of the receipts from the valuable market franchise exercised upon this property. Consultations were had with the State officers, and with the lessees. The subject, which it was thought had been but imperfectly understood by those acting for the State, was fully discussed, and the conclusion was arrived at by the Comptroller, and in which the Counsel to the Corporation fully concurred, that the best interests of the city would be subserved by making the settlement. It is hoped that this is the end of *legal* controversy, and that the State will release, without charge, whatever rights it may claim in the property, in pursuance of the policy which it has invariably observed, until these actions were instituted against the city. This would seem to be consonant with justice and propriety; when it is also considered how much the city of New York contributes annually in taxes to the State—the amount for the present year being \$2,108,635.32. This release by the State is now the subject of negotiation between the Commissioners of the Land Office and this Department.\*

Respectfully submitted,

ROBT. T. HAWS,

*Comptroller.*

#### THE CENTRAL PARK.

**EXTENT AND COST OF THE LAND.**—This park embraces the tract bounded on the north by One Hundred and Sixth street, on the east by Fifth avenue, on the south by Fifty-ninth street, and on the west by Eighth avenue, and contains  $773\frac{45}{100}$  acres, of which 136 acres are occupied by the reservoirs of the Croton Aqueduct.

The total cost of said land, including the Arsenal property, purchased from the State, and the expenses connected with its acquisition, as stated in the Comptroller's Annual Report for 1859, page 35,

was .....	\$5,409,441 80
Add, amount of bill for advertising, paid in 1860	169 70
	<hr/>
	\$5,409,611 50
Carried forward.....	<hr/>
	\$5,409,611 50

\*The Comptroller is much gratified to be able to add that, since the above was written, he has effected a final and very favorable settlement with the Commissioners of the Land Office, and received Patents in favor of the Corporation for all the right, title and interest of the State in the West Washington Market property, the property known as the "Lowber purchase," the property at the foot of Hubert street and the pier at the foot of Watts street, for all which he has paid the sum of \$300,000 in the real estate bonds of the Corporation, authorized by the act, chap. 516, of 1860. In the judgment of the Comptroller, this settlement is a matter of great importance and advantage to the city, as it puts an end to litigation and secures to the Corporation the quiet possession and enjoyment of the several parcels of valuable property in question.



Brought forward.....	\$5,409,611 50
Of this amount, there was provided by the assessment for benefits on account of opening said Park, including \$3,000 allowed for collecting the same, the sum of.....	\$1,661,395 00
<i>Deduct</i> , amount allowed or to be allowed, under Ordinance of the Common Council, for fees of the Collectors of Assessments, viz.:	
<i>On Collections</i> , say on \$1,461,395, at 2½ per cent.....	\$36,534 87
<i>On Return to Bureau of Arrears</i> , of items uncollected, say on \$200,000, at 2 per cent.....	4,000 00
	<u>40,534 87</u>
	1,620,860 13
Showing the actual cost of the land to the Corporation to be, say.....	\$3,788,751 37

IMPROVEMENT OF THE PARK.—The amount paid over to the Board of Commissioners of the Central Park of the proceeds of "Central Park Improvement Fund Stock," as stated on page 46, is.....		\$2,683,200 00
Amount paid for advertising, &c.....	3,869 49	
	<u>2,687,069 49</u>	
Approximate cost of the Park, including improvements, to Dec. 31, 1860 .....	\$6,475,820 86	

The title of the land is vested in the Corporation of the City of New York, while the administration and government of it is, by law, committed to a Board of Commissioners, appointed by the State Legislature. The cost of the land and the expenses of improving it are defrayed by loans upon stocks of the Corporation, redeemable from the Sinking Fund for the Redemption of the City Debt, the interest upon which is provided for, annually, by taxation.

CENTRAL PARK DEBT.—Of the stocks above mentioned, there have thus far been issued the following amount, viz.:

Titles of Stocks.	Red'ble in.	Laws of.	Chap.	Sec.	Amount.
5 per cent. Central Park Fund Stock....	1898	1853	616	7	\$399,300 00
6 per cent. Central Park Fund Stock.....	1887	1857	25	1	3,066,071 00
6 per cent. Central Park Fund Stock.....	1898	1857	630	3	275,000 00
Issued to pay for the land .....					<u>\$3,740,371 00</u>



Titles of Stocks.	Red'ble in	Laws of	Chap.	Sec.	Amount.
6 per cent. Central Park Improv't Fund Stock..	1887	1857	771	10	\$1,666,600 00
6 per cent. Central Park Improv't Fund Stock..	1887	1859	349	4	416,600 00
6 per cent. Central Park Improv't Fund Stock..	1876	1860	85	1	833,000 00
Issued for the improvement of the Park.....					<u>\$2,916,200 00</u>

## RECAPITULATION.

Amount to pay for the land .....	\$3,740,371.	Annual interest.....	\$220,429 26
Amount to pay for improvements.....	2,916,200.	Annual interest....	174,972 00
Total to Dec. 31, 1860.....	<u>\$6,656,571.</u>		<u>\$395,401 26</u>

The Act, Chap. 85 of the Laws of 1860, authorized an additional issue of Central Park Improvement Fund Stock, "for a sum, the annual interest of which shall not exceed one hundred and fifty thousand dollars." The rate of interest on said stock having been fixed at six per cent., the amount authorized is, therefore...		\$2,500,000 00
Of which there has already been issued, as above.....		833,000 00
Amount authorized, but not yet issued.....		<u>\$1,667,000 00</u>

It is not improbable that the rebellion, which now unfortunately exists in the southern portion of the Republic, may cause such a derangement in the financial and business affairs of the country as to render it difficult, if not impracticable, to raise the necessary means to continue the work of improving and embellishing the Park at the same rate or scale of annual expenditure as heretofore; and in case it shall become necessary to increase the burden of taxation to any considerable extent, for purposes connected with, or occasioned by, the war, it may be prudent to suspend said work until a more favorable time. However desirous the Board of Commissioners of the Park may be to expedite the completion of the improvements in contemplation, the Comptroller cannot doubt that they will at once agree with him that the preservation of the public credit is a matter of paramount importance.

MAINTENANCE AND GOVERNMENT OF THE PARK.—To provide for the expenses of administration and maintenance of the Park, the act, chapter 85 of the Laws of 1860, contains the following section:

"SECTION 4. The said Board of Commissioners (of the Central Park) shall, on or before the first day of July, in each year, transmit to the Board of Supervisors of

"the city and county of New York an estimate, in writing, of the amount of money, "not exceeding in any one year the sum of one hundred and fifty thousand dollars, that "will be required for the maintenance and government of the Central Park during "the current year; and the said Board of Supervisors shall annually raise and collect by tax upon the estates, real and personal, subject to taxation according to "law, within said city and county, and to be collected in addition to the ordinary "taxes, a sum of money equal to that specified in said estimate. The said sum of "money shall be deposited and drawn in the manner provided by the third section "of this act, and shall be applied by the said Board to the payment of the expenses "of the maintenance and government of the Central Park in said city."

The amount appropriated by the Common Council, and raised by the Board of Supervisors for the above purposes in 1860, was.....	\$80,000 00
Of which there was expended in said year, as stated in the Annual Report of the Board of Central Park Commissioners to the Common Council (see Board of Aldermen Doc., No. 6, of 1861, page 96).....	60,195 37
Leaving a surplus for 1860, of.....	<u>\$19,804 63</u>

The amount required to be raised annually by taxation to pay the interest on the Central Park debt, and the expenses of administration and maintenance, when the Park shall be completed, is as follows :

	AMOUNT.	INTEREST.
Interest on loans already contracted .....	\$6,656,571 00	\$395,401 26
Interest on loans yet to be made.....	1,667,000 00	100,020 00
	<u>\$8,323,571 00</u>	<u>\$495,421 26</u>
For maintenance and government....		150,000 00
Total.....		<u><u>\$645,421 26</u></u>

PROPOSED ADDITION TO THE PARK.—The act, chapter 101 of the Laws of 1859, authorized the Board of Central Park Commissioners to take the necessary legal measures in behalf of the Corporation to acquire additional lands for the Park, embracing the tract bounded southerly by the south side of One Hundred and Sixth street, northerly by One Hundred and Tenth street, easterly by the Fifth avenue, and westerly by Eighth avenue.

Application was accordingly made by them to the Supreme Court, and Commissioners of Estimate and Assessment were duly appointed to determine and report the amount of damages and benefits

to result from the acquisition of said land, and adding the same to the park.

The report of the Commissioners, recently presented to the Supreme Court, shows the valuation placed by them upon said land, comprising about 65 acres, to be the enormous sum of \$1,499,438, and the amount of expenses, claimed to have been incurred by them, including their compensation for services in the matter, were stated at \$73,192.89. The Board of Commissioners of the Central Park thereupon adopted a resolution to discontinue the proceedings, when the parties interested in procuring the confirmation of the report denied their right so to discontinue.

An application was also made to the Court by the Mayor and Comptroller, in behalf of the Corporation, in opposition to the confirmation of said Report. The case having been ably argued before his Honor, Justice Barnard, he refused to confirm the Report of the Commissioners of Estimate and Assessment. The question in relation to the taxed costs is now before the Supreme Court for review.

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#### THE CROTON WATER WORKS.

The Cost of the Aqueduct and other Water Works to December 31, 1859, exclusive of the distributing pipes, south of the Reservoir in Forty-second street, and of the amount paid for interest before the same became productive, as stated in the Comptroller's Annual Report for 1859, page 41, was.....	\$15,210,629 99
The expenditures in 1860, as stated on page 47, amounted to .....	646,627 68
Total, to December 31, 1860.....	\$15,857,257 67
This amount is represented by the balance shown by the General Ledger (Acc't No. 38).....	\$15,839,668 45
All amount received for premiums on stocks, viz.: in 1859.....	\$4,325 10
“ 1860.....	13,264 12
	<hr/> 17,589 22
	<hr/> \$15,857,257 67

**CROTON WATER DEBT.**—Of the moneys borrowed for the construction and extension of the Water Works, there remained unpaid

December 31, 1859, as stated in the Comptroller's report for 1859,  
page 41 .....\$10,627,821 00

Of this amount there has been paid and duly canceled, in 1860,

the following stocks, viz.: Water Stock of 1858... \$34,650 00

Water Stock of 1860... 2,446,066 00

2,480,716 00

\$8,147,105 00

The following new stocks have been issued in 1860,  
viz.:

Six per cent. Water Stock of 1875..... \$228,900 00

Six per cent. Croton Water Stock of 1883 ..... 525,000 00

753,900 00

Total outstanding and unpaid December 31, 1860 ..... \$8,901,005 00

The tabular statement on page 99 shows the amount of each issue of said stocks, and the periods when they are respectively redeemable.

#### SYSTEM OF ACCOUNTS.

The twenty-second section of the amended Charter of 1857 provides that the Department of Finance, among other duties, "shall prescribe the forms of keeping and rendering all city accounts; and all accounts rendered to, or kept in the other Departments of the City Government shall be subject to the inspection and revision of the officers of this Department."

In previous communications to the Common Council, the undersigned has stated the general condition of the books and accounts in this and some of the other Departments, at the time he entered upon the discharge of his duties as Comptroller.

The measures taken to effect such reforms in the manner of keeping and rendering accounts, as, upon careful consideration, were deemed necessary or desirable, have also been partially explained in former reports. The system of accounts prescribed, having been thoroughly tested during the last two years, and found to work satisfactorily in practice, so far as adopted, it is deemed proper, at this time, to explain the same in detail, in order that it may be more generally and thoroughly understood, and that any defects discovered therein may be pointed out and corrected.

While it has been the study and anxious desire of this Department to devise and introduce the best possible method of keeping the public accounts, it is not doubted that improvements may yet be made therein, and the Comptroller will, at any and all times, be pleased to receive any suggestions to that end which the experience of any of the numerous capable accountants now in the service of the Corporation, or others interested in the subject, may enable them to present for his consideration.

The practice of many of the principal receiving officers of the Corporation, which formerly existed, to retain in their hands, for a longer or shorter period, the moneys collected by them, has to a great extent been changed, in compliance with the wishes expressed by this Department. The Clerk of Arrears, Registrar of Croton Water Rents, and the Collector of Assessments, each of whom formerly retained his daily collections (or deposited the amount in bank, to his individual credit,) until the end of the week, and then paid over the amount to the Chamberlain, now deposit their receipts *daily* in the City Treasury, in the same manner as the Receiver of Taxes and the Collector of City Revenue have always done.

The Comptroller respectfully suggests that it should, by law, be made the duty of all persons, having charge of the accounts of any department or branch of the Government, to keep and render the same in the manner and at the times prescribed by the proper authority, and that all persons receiving moneys on account of or belonging to the Corporation, should be required to pay the same into the City Treasury daily, and to render detailed accounts of their collections, together with the receipts of the Chamberlain for the amount, to this department, and that suitable penalties should be provided and imposed in cases of neglect to perform such duty and comply with such requirement.

Respectfully submitted,

ROBT. T. HAWS,

*Comptroller.*



## CORPORATION OF THE CITY OF NEW YORK.

DEPARTMENT OF FINANCE.

## BALANCE SHEET—GENERAL LEDGER.

December 31, 1860.

NO.	LEDGER FOLIO.	TITLE OF ACCOUNT.	DEBIT BALANCES.	CREDIT BALANCES.
1	3	N. C. Platt, Chamberlain*..... See p. 77	\$1,664,792 74	
2	4	Daniel Devlin, Chamberlain*..... " 77	632,295 02	
3	11	Board of Supervisors of the County of N.Y.† " 77	2,959,931 68	
4	12	" A," Warrants drawn..... " 89		\$29,504 57
5	13	" B," Warrants drawn..... " 89		55,600 56
6	14	Warrants drawn, prior to January 1, 1859... " 55		8,618 31
7	16	Old Books, Account..... " 79	1,762,243 73	
8	17	Accumulated Revenues..... " 80		8,197,016 00
9	19	James Kelly, Receiver of Taxes..... " 161	31,813 15	
10	25	Jonathan Trotter, Collector of Assessments, " 199	521,551 78	
11	32	Geo. H. Franklin, Collector of City Revenue. " 126	153,077 97	
12	39	The Commissioners of the Sinking Funds.... " 103	5,207,703 46	
13	40	Bonds and Mortgages..... " 57	315,365 49	
14	42	Sinking Fund for the Red. of the City Debt. " 103		5,107,703 46
15	43	Sinking Fund for the Payment of Interest on the City Debt..... " 62		100,000 00
16	45	Intestate Estates..... " 49		69,392 84
17	46	Market Cellar Rent..... " 58		7,051 00
18	49	Ground Rent..... " 66		1,223 56
19	51	Dock and Slip Rent..... " 64		85,431 61
20	52	Water Lot Rent..... " 67		12,078 15
21	53	House Rent..... " 66		5,001 60
22	67	Ferry Rent..... " 65		32,325 00
23	68	Common Land Rent..... " 64		167 50
24	70	Interest on Bonds and Mortgages..... " 67		9,351 79
25	72	Water Lot Quit-Rent..... " 60		447 76
26	77	Croton Water Rent..... " 64		88,473 69
27	101	Tompkins Market Rebuilding Account..... " —	170,000 00	
28	101	Central Park Improvement Fund..... " 45	2,667,924 49	
29	105	Abatement of Nuisances..... " 40	578 59	
30	109	Assessment Fund..... " 80	39,913 64	
31	111	Street Improvement Fund..... " 223	938,021 42	
32	115	Charges on Arrears of Taxes..... " 43		6,908 34
33	116	Charges on Arrears of Assessments..... " 43		1,769 18
34	117	Central Park Fund..... " 44	3,826,306 95	
35	151	Interest on Assessments..... " 49		103,862 25
36	197	Lands purchased for Taxes and Assessm'ts. " 50	40,442 09	
37	198	General Fund Account..... " 27	5,518 76	
38	200	The Croton Water Works..... " 74	15,839,668 45	
39	202	Appropriation Account..... " 20		1,330,164 65
Carried forward.....			\$36,777,149 41	\$15,252,091 82

\* The amount of money in the City Treasury, Dec. 31, 1860, as stated on page 7 of this Report, was.....\$3,435,096 67

This amount is represented by the following accounts in the General Ledger, viz. :

No. 1. N. C. Platt, Chamberlain.....	\$1,664,792 74
" 2. Daniel Devlin, do. ....	632,295 02
	\$2,297,087 76
" 12. The Commissioners of the Sinking Funds, amount as above stated.....	\$5,207,703 46
Less, amount of investments .....	4,069,694 55
	1,138,008 91
	\$3,435,096 67

† This represents the amount due to the Corporation, on account of Taxes collected by the Receiver of Taxes, and deposited in the County Treasury ; also the interest of the Corporation in \$3,323,549.70—the amount of uncollected Taxes remaining in the hands of the Receiver at the end of the year.



## BALANCE SHEET OF GENERAL LEDGER—CONTINUED.

NO.	LEDGER FOLIO.	TITLE OF ACCOUNT.	DEBIT BALANCES.	CREDIT BALANCES.
		Brought forward.....	\$36,777,149 41	\$15,252,091 82
40	205	The Floating Debt Fund.....See p. —		44,834 28
41	400	Joseph C. Pinckney, Clerk of Arrears..... “ 166	2,356,294 03	
42	866	Real Estate Bonds of the Corporation of the City of New York..... “ 33		300,000 00
43	867	The Water Stock of the City of New York.. “ 99		7,376,005 00
44	868	The Croton Water Stock of the City of New York, 1883..... “ 38		525,000 00
45	869	The Floating Debt Fund Stock (1798)..... “ 35		2,748,000 00
46	870	Street Improvement Fund Bonds (1863).... “ 35		300,000 00
47	871	Assessment Fund Bonds (1864)..... “ 34		500,000 00
48	874	Revenue Bonds of 1860..... “ 34		1,230,100 00
49	875	Discount on Taxes of the year 1859.....	24,973 85	
50	877	Walter Oakley, late Dep. Coll. of Assessm'ts.	23,280 52	
51	877	Julius Johnson, late Dep. Coll. of Assessm'ts	1,369 80	
52	878	George G. Campbell, do do	303 69	
53	879	Ira A. Libby, do do	44,636 99	
54	879	Zelotus Wilson, do do	132 95	
55	880	Samuel Allen, do do	236 28	
56	884	Deficiencies in Taxes.....See p. 80		193,336 89
57	882	Revenues accrued, prior to January 1, 1859. “ 80		315,365 49
58	887	Remissions of Taxes..... “ 80	8,162 93	
59	888	Joseph R. Taylor, late Coll. of Assessments.	49,843 85	
60	888	Jas. Ackerman, late Dep. Coll. of Assessm'ts	85 90	
61	889	Robert McKinnin, do do	321 25	
62	890	Assessment Bonds of the City of New York..See p. 99		1,098,200 00
63	891	The Central Park Improvement Fund Stock. “ 99		2,916,200 00
64	892	The Public Education Stock of the City of New York..... “ 99		154,000 00
65	892	Public Stock for Rebuilding Tompkins Market “ 99		153,000 00
66	893	The Croton Water Stock of the City of New York (1890)..... “ 99		1,000,000 00
67	893	Building Loan Stock, No. 4..... “ 99		115,000 00
68	893	The Central Park Fund Stock..... “ 99		3,740,371 00
69	894	Public Building Stock, No. 3..... “ 99		300,000 00
70	895	The Fire Indemnity Stock of the city of N. Y. “ 99		402,768 00
71	895	Building Loan Stock, No. 3..... “ 99		75,000 00
72	895	The New York City 5 per cent. Stock for Docks and Slips..... “ 99		500,000 00
73	896	Unclaimed Warrants..... “ 54		47,518 97
			\$39,286,791 45	\$39,286,791 45

(E. E.)

COMPTROLLER'S OFFICE, NEW YORK, FEB. 1, 1861.

H. P. BOSTWICK, *General Book-keeper.*EXPLANATIONS OF SUNDRY ACCOUNTS EXHIBITED BY THE BALANCE SHEET OF THE  
GENERAL LEDGER.

The following statements are presented for the purpose of explaining the balances of the several accounts mentioned, the same not having been particularly referred to in the body of the preceding Report.

## (No. 7.) OLD BOOKS ACCOUNT.

The Comptroller's Annual Report for 1859 (page 60) contained a statement of the accounts transferred from the Old Books found in the office on the first of January, 1859, to the new set which he caused to be opened at that time, and

## EXPLANATIONS OF SUNDRY ACCOUNTS—CONTINUED.

showing a balance to the debit of said "Old Books Account," December 31, 1859, of..... \$349,756 76

Of the amount of taxes apparently due, and transferred to the new books on first January, 1859, the following have been charged back in 1860 :

Amount remitted, canceled, refunded, &c. ....	\$141,561 10	
Amount of taxes on personal property returned by the Receiver of Taxes as uncollectible .....	249,338 71	
Amount refunded to purchasers of lands sold for taxes .....	344 99	
		391,244 80
Amount of ascertained deficiency in the Assessment Fund, see page 42 .....		404,521 37
Amount of ascertained deficiency in the Street Improvement Fund, see page 53.....		588,123 00
Amount of assessment upon property of the Corporation on account of the opening of Central Park canceled.....		4,025 00
Amount refunded to purchasers of lands sold for assessments.....		1,729 08
Amount remitted and canceled upon settlement with owners of lands purchased by the Corporation at the public sales for unpaid taxes and assessments.....		22,843 72
Debit balance, December 31, 1860.....		<u>\$1,762,243 73</u>

## (No. 8.) ACCUMULATED REVENUES.

The amount of revenues from various sources received prior to January 1, 1859, and applied to the purposes stated below, was as follows :

Redemption of City Stocks .....	\$5,596,670 00	
Purchase of Randall's Island, and sundry market sites in the city of New York .....	180,421 00	
		<u>\$5,777,091 00</u>

For amount applied to the redemption of the following stocks in 1859, viz. :

Public Building Stock No. 3 .....	\$50,000 00	
Water Stock payable January 1, 1858.....	122,209 00	
		<u>172,209 00</u>

For amount applied to the redemption of the following stocks in 1860, viz. :

Water Stock payable January 1, 1858 .....	\$34,650 00	
Water Stock payable January 1, 1860 .....	2,446,066 00	
Public Building Stock No. 3.....	50,000 00	
Public Stock for rebuilding Tompkins Market .....	17,000 00	
		<u>2,547,716 00</u>

\$8,497,016 00

*Deduct*, amount of Real Estate Bonds issued in 1860, in settlement with State lessees of West Washington Market .....

300,000 00

Credit balance, December 31, 1860.....\$8,197,016 00

## EXPLANATIONS OF SUNDRY ACCOUNTS—CONTINUED.

## (No. 30.) ASSESSMENT FUND.

The balance to the debit of this account Dec. 31, 1860, is composed of the following items:

Amount advanced on account of sundry openings, the Assessments for which have not been confirmed.....	\$34,525 34	
Amount of fees paid Collector of Assessments in excess of amount included in Assessments therefor.....	18,078 87	
Amount paid for awards and expenses in excess of amount provided by Assessments in the following cases, viz.:		
Chambers street extension ..	\$3,894 91	
Sixth avenue opening.....	514 15	
	<hr/>	
	4,409 06	
		\$57,013 27
<i>Deduct</i> amount of overpayment on Assessment for opening Second avenue.....	\$74 85	
Amount of awards unpaid, as stated on page 221.....	17,024 78	
	<hr/>	
		17,099 63
		<hr/>
		\$39,913 64

## (No. 56.) DEFICIENCIES IN TAXES.

Amount included in the General Tax Levy of the year 1860, for supplying deficiencies, in the amount required for city purposes....	\$203,190 59
<i>Deduct</i> , amount of discount on Tax of 1860.....	\$8,314 83
Amount of remissions in 1860 on account of Tax of that year.....	1,538 87
	<hr/>
	9,853 70
	<hr/>
Credit balance, December 31, 1860.....	<u>\$193,336 89</u>

## (No. 57.) REVENUES ACCRUED PRIOR TO JANUARY 1, 1859.

The amount standing to the credit of this account represents the amount of Bonds and Mortgages owned by the Corporation (see Account No. 13), the proceeds of which, when collected, are pledged to the Sinking Fund for the Redemption of the City Debt.....	<u>\$315,365 49</u>
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## (No. 58.) REMISSIONS OF TAXES.

The amount standing to the debit of this account represents the amount of remissions made of the Tax of 1859, as follows, viz.:

In 1859 on Personal Estate.....	\$2,627 06
" 1860 do. do. ....	\$1,272 41
" " on Real Estate.....	4,263 46
	<hr/>
	5,535 87
	<hr/>
Total.....	<u>\$8,162 93</u>

No provision has been made, as yet, for deficiencies in the product of the Tax levied in 1859.

## CORPORATION OF THE CITY OF NEW YORK.

## Balance Sheet of Old General Ledger.

December 31, 1860.

No.	LEDGER FOLIO.	TITLE OF ACCOUNT.	DEBIT BALANCES.	CREDIT BALANCES.
1	1	Robert Kelly, City Treasurer...	\$2 34	
2	6	New Books.....See page 79		\$1,762,243 73
3	17	Warrants drawn.....		76,197 45
4	19	Assessment Fund.....	404,521 37	
5	20	Street Improvement Fund.....	588,123 00	
6	300	Real Estate.....	2,006,146 65	
7	504	Moneys refunded on Sales for Taxes.....	1,506 65	
8	506	Moneys refunded on Sales for Assessments.....	28,466 42	
9	510	Lands Purchased for Assessments.....	41,902 30	
10	450	Profit and Loss.....	26,868 72	
11	550	City and County of New York.....	1,166,247 12	
12	554	Central Park.....	3,210 71	
13	556	New Reservoir Awards.....	2,613 28	
14	559	Expenses incurred on account of Richmond County....	2,743 22	
15	560	Bonds receivable.....	2,500 00	
16	565	John Lynch, Contractor, cleaning streets in 1844.....	321 08	
17	566	James A. Morton, " " ".....	4,599 55	
18	567	John D. Brower, " " ".....	5,299 58	
19	600	Collectors' Accounts unsettled.....	11,470 04	
20	620	Harvey Hart, Receiver of Taxes.....	91,435 25	
21	623	Wilson Small, " " ".....		55,034 19
22	633	Augustus Purdy, Clerk of Arrears.....	9,057 39	
23	31	Taxes prior to year 1841.....		80,336 43
24	653	Taxes of year 1841.....		7,302 47
25	654	" " 1842.....		14,724 50
26	655	" " 1843.....		3,093 59
27	656	" " 1844.....	94 10	
28	658	" " 1845.....		598 15
29	660	" " 1846.....		567 30
30	662	" " 1847.....	1,401 25	
31	664	" " 1848.....		743 90
32	668	" " 1849.....	224 39	
33	672	" " 1850.....	2,463 79	
34	676	" " 1851.....		5,384 64
35	680	" " 1852.....		73,292 85
36	684	" " 1853.....		135,772 31
37	690	" " 1854.....		234,346 82
38	694	" " 1855.....		345,273 74
39	698	" " 1856.....		573,958 57
40	702	" " 1857.....		845,953 57
41	706	" " 1858.....		186,393 99
Total.....			\$4,401,218 20	\$4,401,218 20

E. &amp; O. E.

COMPTROLLER'S OFFICE, NEW YORK, FEBRUARY 1ST, 1861.

H. P. BOSTWICK,

*General Book-keeper.*



## CORPORATION OF THE CITY OF NEW YORK.

STATEMENT showing the Appropriations and Expenditures on City Account for and during the year 1860, comprising the Expenses of the Support of the City Government, including the Alms-House Department, Board of Education, Fire Department, and the City Courts; also the payment of the Interest on that portion of the City Debt, and the Redemption of the Principal thereof, which is provided for by Taxation.

LEDGER PAGE.	TITLES OF ACCOUNTS.	BALANCE OF APPROPRIA- TIONS FOR '59, AND PREVIOUS YEARS.	APPROPRIA- TIONS FOR 1860.	TOTAL APPRO- PRIATIONS.	EXPEN- DITURES TO Dec. 31, 1860.	BALANCES UNEXPENDED Dec. 31, 1860.	REMARKS.
3	Abatement of Nuisances.....		\$2,500 00	\$2,500 00	\$1,742 60	\$757 40	
4	Arrears.....	\$17,837 30		17,837 30	17,837 30		
7	Aqueduct Repairs and Improvements.....	7,248 81	15,000 00	22,248 81	16,841 01	5,407 80	
1	Administration of Intestate Estates.....	7,000 00		7,000 00		7,000 00	
2	Alms-House Department.....		639,150 00	639,150 00			
6	Alms-House, Buildings and Repairs.....		107,049 00	107,049 00	107,049 00		
10	Battery Enlargement.....	20,000 00		20,000 00			
13	Belgian Pavement.....	169,324 05	250,000 00	419,324 05	217,165 65	202,158 40	
17	Board of Health.....	20,212 68	35,000 00	55,212 68	49,650 21	5,562 47	
20	Charges on Arrears of Taxes.....	5,014 25	2,000 00	7,014 25	4,436 13	2,578 13	
23	Charges on Arrears of Assessments.....	4,246 14	2,000 00	6,246 14	3,456 23	2,789 89	
24	Central Park—Maintenance and Government of.....		80,000 00	80,000 00	80,000 00		
35	Cleaning Markets.....	43 70	8,500 00	8,543 70	8,278 66	265 04	
32	Cleaning Streets.....	5,282 95	300,000 00	340,282 95	325,371 37	14,911 58	{ \$35,000 transferred from Russ Pave- ment Grooving, Broadway.
31	City Contingencies.....	12,091 01	80,000 00	93,091 01	69,300 67	22,790 34	
24	Centrics Reef—Blasting and Removing.....		20,000 00	20,000 00	95 00	19,905 00	
52	Common Schools for City.....		1,278,781 00	1,278,781 00			
44	Contingencies—Mayor's Office.....	112 93	20,000 00	20,112 93	15,198 59	4,914 34	
38	Contingencies—Comptroller's Office.....	4,326 19	17,500 00	21,826 19	11,907 69	9,918 50	
47	Contingencies—Street Department.....	5,668 18	35,000 00	40,668 18	37,311 57	3,356 61	
28	Contingencies—Croton Aqueduct Board.....		5,000 00	5,000 00	2,774 08	2,225 92	
41	Contingencies—Law Department.....	2,175 36	25,000 00	27,175 36	18,824 63	8,350 73	
29	Contingencies—City Inspector's Department.....	895 27	18,000 00	18,895 27	18,799 71	95 56	{ Transfd to Printing and Advertis- ing for Common Council.
50	Coroners' Fees.....	429 08					
51	Court House—Fourth Police District.....		50,000 00	50,000 00		50,000 00	
53	Defense of Official Acts of Corporation Officers.....	12,250 00		12,250 00			
54	Deficiencies in Taxes.....		35,000 00	35,000 00		35,000 00	
56	Diamond Reef—Blasting of.....	10,180 00		10,180 00	7,294 00	2,886 00	
50	Donations.....	1,556 68	30,000 00	31,556 68	31,351 72	204 96	{ \$14,529 38 transfd from Russ Pave- ment Grooving, Broadway.
65	Election Expenses.....	5,839 80	20,000 00	40,369 18	34,982 76	5,386 42	
74	Eleventh avenue, working as a Country Road.....	19,393 95		19,393 95	3,474 80	15,919 15	
71	Eighth avenue, Grading.....	39,800 00		39,800 00		39,800 00	
68	Errors and Delinquencies.....	5 048 08	3,000 00	8,048 08	929 65	7,118 43	
76	Flagging Sidewalks, and Fencing Vacant Lots.....		2,500 00	2,500 00	1,164 92	1,335 08	
88	Fire Department.....		70,000 00	100,000 00	89,469 49	10,530 51	{ \$30,000 transfd from Steam Fire Engines.

83	Fire Department—Lot and House for Engine Company No. 20.....	18,000 00	18,000 00	13,500 00	4,500 00	{ \$500 transferred to Real Estate Purchases.
89	Fire Department—Lot and House for Hook and Ladder Company No. 3.....	8,000 00	7,500 00	7,500 00	2,787 11	
77	Fire and Police Telegraph.....	2,674 14	15,000 00	17,674 14	14,887 03	
83	Fifteenth Ward Station-House.....	11,915 00		11,015 00	11,915 00	
80	Fourth Avenue Parks.....	25,284 00		25,284 00	555 59	
92	Infants' Home—Construction of.....	24,725 00		23,185 68	1,538 34	
98	Interest on Revenue Bonds.....	51,897 57	277,500 00	32,937 57	435 02	
101	Interest on Assessment Bonds.....	8,000 00		8,000 00	8,000 00	
110	Interest on Central Park Fund Stock of 1887.....	713 77	183,000 00	184,673 77	710 59	
113	Interest on Central Park Fund Stock of 1808.....	555 00	36,465 00	37,000 00	535 00	
116	Interest on Central Park Improvement Fund Stock of 1887.....	13,524 21	125,000 00	138,524 21	18,294 82	
101	Interest on Central Park Improvement Fund Stock of 1876.....	11,250 00		11,250 00	1,551 59	
107	Interest on Central Park Awards.....	2,518 77		2,518 77	2,205 06	
116	Interest on Public Building Stock No. 3.....	17,500 00	17,500 00	17,500 00		
113	Interest on Public Education Stock of 1873.....	7,700 00	7,700 00	7,700 00		
110	Interest on New York City Stocks for Docks and Slips.....	25,000 00	25,000 00	25,000 00		
107	Interest on Public Stock for Rebuilding Tompkins Market.....	10,200 00	10,200 00	10,111 97	88 03	
101	Interest on Floating Debt Fund Stock.....	40,000 00	40,000 00	40,000 00	29,961 29	
95	Iron Pavement.....	65,346 65		65,346 65	65,141 09	{ \$15,016 38 transf'd to Printing and Advertising for Common Council.
104	Iron Railing—Tompkins Square.....	15,373 38		357 00		
119	Judgments.....	103,543 18		45,851 18	60,662 00	
121	Japanese Embassy—Entertainment of.....	82,822 73	82,822 73	82,822 73	82,822 73	
122	Lamps and Gas.....	77,507 85	424,000 00	501,507 85	70,152 84	
125	Land and Places.....	8,415 49	5,000 00	23,415 49	5,165 93	
128	Land and Places for Tompkins Square or Park.....	385 84		385 84	11 60	
126	Land purchased for Taxes and Assessments.....		60,000 00	60,000 00	34,117 11	
129	Laying out the City north of One Hundred and Fifty-fifth street.....		16,000 00	16,000 00	16,000 00	
131	Mount Morris Square—Improvement of.....		20,000 00	20,000 00	19,280 00	
133	Old Claims.....		100,000 00	43,697 52	56,302 48	
131	Police Investigation in 1855.....		3,000 00	3,000 00		
130	Police—Sanitary Expenses.....					{ \$15,016 38, transf'd from iron rail'g Tompk. sq. 7,724 69, transf'd from Com. Sch'l for State, 429 08, transf'd from Cor's Fees, 36 96, " " Co. Cont. \$23,207 11
134	Printing and Advertising for Common Council.....	18,140 91	60,000 00	79,141 07	22,203 95	
137	Printing and Advertising for Departments.....	3,784 54	20,000 00	3,725 28	59 26	
209	Printing for Departments.....		20,000 00	20,000 00		
140	Public Buildings—Construction and Repairs.....	65,371 73	205,000 00	271,371 73	72,001 32	
139	Public Building Stock No. 3.....		50,000 00	50,000 00	50,000 00	
191	Public Stock for Rebuilding Tompkins Market, Redemption of.....		17,000 00	17,000 00		
139	Public Education Stock of 1873.....		4,657 36	4,657 36	4,657 36	
149	Real Estate Expenses.....	42,023 96	250,000 00	292,023 96	51,241 81	
146	Real Estate Purchases, including Fire Department.....	23,750 00		24,250 00	5,450 00	
143	Rents* .....	3,756 61	40,000 00	43,756 61	39,886 78	
153	Roads and Avenues.....		50,000 00	50,000 00	3,800 83	
152	Roads—Kingsbridge, from Tenth avenue to Kingsbridge.....	697 04		697 04		
161	Removing Obstructions in Streets and Harbor.....	5,270 31		1,083 50	4,186 81	
* See foot of page 84.						
Carried forward.....		\$980,121 37	\$5,324,035 09	\$6,391,447 49	\$5,249,739 61	\$1,141,707 88

\* See foot of page 84.



APPROPRIATIONS AND EXPENDITURES ON CITY ACCOUNT—Continued.

LEGBER FOLD.	TITLES OF ACCOUNTS.	BALANCE OF APPROPRIATIONS FOR 59 YEARS.	APPROPRIATIONS FOR 1850.	TOTAL APPROPRIATIONS.	EXPENDITURES TO Dec. 31, 1860.	BALANCES UNEXPENDED TO Dec. 31, 1860.	REMARKS.
	Brought forward.....	\$980,121 37	\$5,324,035 09	\$6,301,447 49	\$5,249,739 61	\$1,141,707 88	{ \$35,000 00 transf'd to Cleaning Sis. 14,529 38 " " Election Exps. 450 00 " " Stationery and Blank Books. \$19,979 38
155	Russ Pavement—Grooving Broadway.....	49,979 38					
156	Russ Pavement Improvement.....	25,242 55		25,242 55	623 37	24,619 18	
157	Salaries.....	7,267 80		7,267 86	6,303 65	964 21	
158	Salaries—Legislative Department.....		74,830 00	74,830 00	71,962 37	2,867 63	
159	Salaries—Mayor's Office.....		13,000 00	13,000 00	13,000 00		
160	Salaries—Department of Finance.....		97,000 00	97,000 00	93,871 12	3,128 88	
161	Salaries—Street Department.....		76,000 00	76,000 00	75,995 31	4 69	
162	Salaries—Cotton Aqueduct Department.....		30,000 00	30,000 00	29,269 78	730 22	
163	Salaries—Law Department.....		26,750 00	26,750 00	26,749 77	23	
164	Salaries—City Inspector's Department.....		88,500 00	88,500 00	88,360 69	139 31	
165	Salaries—Commissioners of Health.....		4,250 00	4,250 00	4,250 00		
166	Salaries—Fire Department.....		42,500 00	42,500 00	42,217 08	282 92	
167	Salaries—Board of Assessors.....		7,000 00	7,000 00	7,000 00		
168	Salaries—City Courts.....		94,100 00	94,100 00	93,827 54	272 46	
169	Stationery and Blank Books.....	30 40	25,000 00	25,480 40	25,477 08	3 32	
170	Second avenue—McAdamizing above Sixty-first street.....	36,847 80		36,847 86	17,381 22	19,466 64	
171	Seventh Regiment N. Y. State Militia—Camp Equipage for.....		5,000 00	5,000 00	5,000 00		
172	Sewers—Repairing and Cleaning.....	65	70,000 00	70,000 65	45,330 05	24,670 60	
173	Street Improvements.....	3,900 10	16,000 00	19,900 10	12,600 82	7,299 28	
174	Streets—Repaving and Repairs.....	1,844 17	120,000 00	121,844 17	120,724 44	1,119 73	
175	Steam Fire Engines.....	43 51	30,000 00	43 54	43 54		
176	Society for Reformation of Juvenile Delinquents.....		8,000 00	8,000 00	8,000 00		
177	Sunken Vessels—Removing.....	4,600 00		4,600 00	915 00	3,685 00	
178	Supplies for and Cleaning Public Offices.....	27 89	42,000 00	42,027 89	41,989 46	38 43	
179	Supplies for Police Department.....	4,181 74	50,000 00	24,181 74	24,045 64	135 10	
180	Twenty-first Ward Station-House.....	10,000 00		10,000 00		10,000 00	
181	Twenty-second Ward Station-House.....	11,850 00	115,000 00	11,850 00	10,047 00	1,803 00	
182	Water Pipes and Laying.....	5,409 40	120,109 40	120,109 40	108,017 56	12,091 84	
183	Wharves, Piers, and Slips.....	22,101 74	239,000 00	261,101 74	186,928 50	74,173 24	
184	Wells and Pumps.....	775 48	4,000 00	4,775 48	3,815 62	959 86	
185	County Contingencies.....	36 96					
186	Common Schools for State.....	7,724 69					
	TOTALS.....	\$1,171,655 78	\$6,571,965 09	\$7,743,650 87	\$6,413,486 22	\$1,330,164 65	

\* The balance of the appropriation for "Rents," Dec. 31, 1859, as per Comptroller's Annual Report for 1859, page 62, was..... \$3,690 61  
Add for two warrants drawn on this account in 1859, canceled in 1860, see page 19..... 66 00

Showing the amount actually unexpended, Dec. 31, 1859, as above stated..... \$3,756 61

{ Transf'd to Printing and Advertising  
for Common Council.  
{ Transf'd to Printing and Advertising  
for Common Council.

{ \$150 transf'd from Russ Pavement  
Grooving Broadway.

{ \$30,000 transferred to Fire Department.

# ON SPECIAL AND TRUST ACCOUNTS.

LEDGER	Folio.	TITLES OF ACCOUNTS.	Balance unex- pendit Dec. 31, 1859.	Overdrawn December 31, 1859.	Receipts in 1860.	Total.	Expenditures to December 31, 1860.	Balance unex- pendit Dec. 31, 1860.	Overdrawn, Dec. 31, 1860.
105		Abatement of Nuisances.....	.....	\$266 38	\$14 61	\$14 64	\$326 85	.....	\$578 59
109		Assessment Fund.....	.....	1,051,469 58	1,354,934 00	1,354,934 00	786,811 59	.....	483,347 17
115		Charges on Arrears of Taxes.....	\$3,356 55	.....	3,551 79	6,908 34	.....	\$6,908 34	.....
116		Charges on Arrears of Assessments.....	188 10	.....	1,581 08	1,769 18	.....	1,769 18	.....
117		Central Park Fund.....	.....	335,421 79	76,101 54	76,101 54	10,250 87	.....	269,571 12
101		Central Park Improvement Fund.....	637 54	.....	1,266,317 53	1,266,975 07	768,699 56	248,275 51	.....
119		Croton Water Works—Extension and New Reservoir.....	101,470 39	.....	767,164 12	868,634 51	646,627 68	222,006 83	.....
205		Floating Debt Fund.....	.....	.....	2,733,562 56	2,733,562 56	728 28	2,732,834 28	.....
151		Interest on Assessments.....	37,995 89	.....	155,129 38	193,125 27	89,263 02	103,862 25	.....
45		Intestate Estates.....	73,598 70	.....	3,629 39	77,228 09	7,835 25	69,392 84	.....
197		Lands purchased for Taxes and Assess- ments.....	.....	69,070 85	28,628 76	28,628 76	.....	.....	40,442 09
111		Street Improvement Fund.....	.....	2,022,892 87	1,282,455 73	1,282,455 73	1,125,824 39	.....	1,866,261 53
896		Unclaimed Warrants.....	58,572 59	.....	1,661 24	60,233 83	12,714 86	47,518 97	.....
101		Tompkins Market, rebuilding.....	2,133 09	.....	.....	2,133 09	2,133 09	.....	.....

## REVENUE AND OTHER BONDS.

LEDGER	Folio.	TITLES OF ACCOUNTS.	Outstanding De- cember 31, 1859.	Issued in 1860.	Total.	Redeemed to December 31st, 1860.	Balance outstanding Dec. 31, 1860.
874		Revenue Bonds of 1859.....	\$4,976,250 00	.....	\$4,976,250 00	\$4,976,250 00	.....
874		Revenue Bonds of 1860.....	.....	\$4,068,600 00	4,068,600 00	2,838,500 00	\$1,230,100 00
890		Assessment Bonds—Payable July 1st, 1861.....	789,600 00	.....	789,600 00	.....	789,600 00
890		Assessment Bonds—Payable October 1st, 1862.....	308,600 00	.....	308,600 00	.....	308,600 00
870		Street Improvement Fund Bonds—Payable November 1st, 1863.....	.....	300,000 00	300,000 00	.....	300,000 00
871		Assessment Fund bonds—Payable November 1st, 1864.....	.....	500,000 00	500,000 00	.....	500,000 00

E. F.

COMPTROLLER'S OFFICE, NEW YORK, JANUARY, 1861.

H. P. BOSTWICK, *General Book-keeper.*

WILLIAM E. WARREN,  
*Deputy Comptroller.*

# CORPORATION OF THE CITY OF NEW YORK.

STATEMENT showing the number and amount of Warrants of 1859 outstanding December 31, 1859, the number and amount of Warrants drawn in 1860, and the total amount; also, the number and amount of Warrants paid by the Chamberlain during the year, and the number and amount of such Warrants outstanding Dec. 31, 1860.

TITLES OF ACCOUNTS.	WARRANTS OF 1859 OUTSTANDING DEC. 31, '59.		WARRANTS DRAWN IN 1860.		TOTAL AMOUNT OF WARRANTS.		PAID BY THE CHAMBERLAIN IN 1860.		WARRANTS OF 1859.		WARRANTS OF 1860.		TOTAL.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Abatement of Nuisances.....	4	\$1,742 60	4	\$1,742 60	4	\$1,742 60	4	\$1,742 60	4	\$112 75	4	\$112 75	4	\$112 75
Arreages.....	26	17,857 30	39	19,227 18	35	19,114 43	35	19,114 43	1	1 67	28	\$314 96	29	316 63
Aqueduct Repairs and Improvements	13	\$1,369 88	213	16,841 01	13	639,150 00	13	639,150 00	13	107,049 00	1	23 14	1	23 14
Aqueduct Department.....	16	393 65	13	639,150 00	13	639,150 00	13	639,150 00	13	107,049 00	1	23 14	1	23 14
Alms-house Department.....	3	107,049 00	1	281 58	1	107,049 00	1	107,049 00	1	23 14	1	23 14	1	23 14
Alms-house, Buildings and Repairs.....	1	281 58	29	217,245 65	29	217,245 65	29	217,245 65	1	12 00	1	12 00	1	12 00
Battery Enlargement.....	106	51,204 30	106	51,204 30	106	51,204 30	106	51,204 30	1	12 00	1	12 00	1	12 00
Board of Health.....	16	4,436 13	16	4,436 13	16	4,436 13	16	4,436 13	1	12 00	1	12 00	1	12 00
Charges on Arrears of Taxes.....	12	3,456 25	12	3,456 25	12	3,456 25	12	3,456 25	1	12 00	1	12 00	1	12 00
Charges on Arrears of Assessments.....	1	80,000 00	1	80,000 00	1	80,000 00	1	80,000 00	1	13,684 42	1	13,684 42	1	13,684 42
Central Park—Maintenance and Government of.....	251	8,278 66	254	8,321 66	253	8,291 66	253	8,291 66	1	13,684 42	1	13,684 42	1	13,684 42
Cleaning Markets.....	3	43 00	104	325,843 13	103	313,158 71	103	313,158 71	5	911 47	5	911 47	5	911 47
Cleaning Streets.....	101	1,471 76	427	69,300 67	422	68,654 90	422	68,654 90	1	13,684 42	1	13,684 42	1	13,684 42
City Contingencies.....	7	265 70	427	69,300 67	422	68,654 90	422	68,654 90	1	13,684 42	1	13,684 42	1	13,684 42
Coast and River—Blasting and Removing.....	1	95 00	1	95 00	1	95 00	1	95 00	1	13,684 42	1	13,684 42	1	13,684 42
Common Schools for City.....	16	1,278,781 00	16	1,278,781 00	16	1,278,781 00	16	1,278,781 00	1	13,684 42	1	13,684 42	1	13,684 42
Contingencies—Mayor's Office.....	247	15,247 27	247	15,247 27	246	15,235 51	246	15,235 51	1	13,684 42	1	13,684 42	1	13,684 42
Contingencies—Comptroller's Office.....	158	11,907 69	159	12,063 79	157	11,523 77	157	11,523 77	2	589 92	2	589 92	2	589 92
Contingencies—Street Department.....	1	156 00	303	37,309 47	303	38,465 35	300	37,722 87	6	742 48	6	742 48	6	742 48
Contingencies—Street Department.....	12	1,155 88	291	37,309 47	291	38,465 35	290	37,722 87	3	364 77	3	364 77	3	364 77
Contingencies—Croton Aqueduct B'd.....	103	2,774 08	103	2,774 08	100	2,409 31	100	2,409 31	1	13,684 42	1	13,684 42	1	13,684 42
Contingencies—Law Department.....	42	18,824 63	42	18,824 63	42	18,824 63	42	18,824 63	1	13,684 42	1	13,684 42	1	13,684 42
Contingencies—City Inspector's Department.....	394	18,799 71	396	18,910 21	395	18,860 21	395	18,860 21	1	13,684 42	1	13,684 42	1	13,684 42
Contingencies—City Inspector's Department.....	1	12,250 00	1	12,250 00	1	12,250 00	1	12,250 00	1	13,684 42	1	13,684 42	1	13,684 42
Defense of Official Acts of Corporation Officers.....	7	7,294 00	7	7,294 00	7	7,294 00	7	7,294 00	1	13,684 42	1	13,684 42	1	13,684 42
Diamond Reef—Blasting of.....	1	50 00	1	50 00	1	50 00	1	50 00	1	13,684 42	1	13,684 42	1	13,684 42





## WARRANTS DRAWN, PAID, AND OUTSTANDING—Continued.

TITLES OF ACCOUNTS.	WARRANTS OF 1859, OUTSTANDING DEC. 31, '59.		WARRANTS DRAWN IN 1860.		TOTAL AMOUNT OF WARRANTS.		PAID BY THE CHAMBERLAIN IN 1860.		WARRANTS OF 1859.		WARRANTS OF 1860.		TOTAL.
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	
Brought forward.....													
Old Claims.....	92	\$12,660 14	4583	\$4,485,159 54	4675	\$4,487,819 68	4573	\$4,471,132 69	5	\$114 42	97	\$26,572 57	\$26,686 99
Police Investigation In 1855.....			42	43,697 52	42	43,697 52	42	43,697 52					
Printing and Advertising for Com- mon Council.....			1	3,000 00	1	3,000 00	1	3,000 00					
Printing and Advertising for Depart- ments.....	6	9,504 97	118	79,144 07	124	88,649 04	122	87,956 67			2	692 37	632 37
Printing for Departments.....	16	284 25	69	3,725 28	85	4,009 53	84	3,998 88	1	10 65			10 65
Public Buildings—Construction and Repairs.....			104	20,142 50	104	20,142 50	104	20,142 50					
Public Building Stock No. 3.....	3	56 65	398	198,770 41	401	198,827 06	398	198,803 00	2	14 90	1	9 16	24 06
Public Stock for Rebuilding Temp- Kins Market—Redemption of.....			1	17,000 00	1	17,000 00	1	17,000 00					
Public Education Stock of 1873.....			1	4,657 36	1	4,657 36	1	4,657 36					
Real Estate Expenses.....	1	75 10	20	240,752 15	21	240,857 15	21	240,857 15					
Fire Department.....			3	18,800 00	3	18,800 00	3	18,800 00					
Rents*.....	*5	*493 75	188	39,886 78	193	40,380 53	188	40,180 53	2	75 00	3	15 00	200 00
Roads and Avenues.....	5	130 18	112	50,002 10	117	50,132 28	115	50,044 28	2	88 00			88 00
Roads—Kingsbridge, from Tenth Ave- nue to Kingsbridge.....	1	99 94	4	697 04	5	706 98	5	796 98					
Removing Obstructions in Streets and Harbor.....			11	1,083 50	11	1,083 50	11	1,083 50					
Russ Pavement Improvement.....			2	623 37	2	623 37	2	623 37					
Salaries.....	17	2,328 92	75	6,303 65	92	8,632 57	90	8,494 57	1	50 00	1	78 00	138 00
Salaries—Legislative Department.....			652	71,962 37	652	71,962 37	648	71,587 37			4	375 00	375 00
Salaries—Mayor's Office.....			84	13,000 00	84	13,000 00	84	13,000 00					
Salaries—Department of Finance.....			772	93,871 12	772	93,871 12	770	93,671 12			2	200 00	200 00
Salaries—Street Department.....			833	75,995 31	833	75,995 31	833	75,995 31					
Salaries—Croton Aqueduct Depart- ment.....			210	29,269 78	210	29,269 78	210	29,269 78					
Salaries—Law Department.....			69	26,749 77	69	26,749 77	69	26,749 77					
Salaries—City Inspector's Depart- ment.....			1050	88,360 69	1050	88,360 69	1050	88,360 69					
Salaries—Commissioners of Health.....			12	4,250 00	12	4,250 00	12	4,250 00					
Salaries—Fire Department.....			603	42,217 08	603	42,217 08	603	42,217 08					
Salaries—Board of Assessors.....			48	7,000 00	48	7,000 00	48	7,000 00					
Salaries—City Courts.....			674	93,827 54	674	93,827 54	673	93,600 88			1	166 66	166 66
Stationery and Blank Books.....			106	25,477 08	106	25,477 08	106	25,477 08					
Second Avenue—Macadamizing above Sixty-first street.....			29	17,381 22	29	17,381 22	29	17,381 22					



STOVES, REGIMENTS, &c. - CAMP EQUIP- ment—Camp Equipage for.....	1	5,000 00	1	5,000 00	1	5,000 00	126	\$876 5	16	\$6,427,582 03	142	\$29,504 57
Sewers—Repairing and Cleaning.....	85	45,330 05	85	45,330 05	85	45,330 05	2	228 27	2	328 27	2	328 27
Street Improvements.....	35	12,660 82	35	12,660 82	35	12,660 82	1	9 50	4	23 12	4	23 12
Streets—Repaving and Repairs.....	3	59 75	238	120,762 19	241	120,762 19	237	10,447 00	4	138 97	4	138 97
Steam Fire-engines.....	7	9,656 54	7	9,656 54	7	9,656 54	1	318 18	1	318 18	1	318 18
Society for Reformation of Juvenile Delinquents.....	2	8,000 00	2	8,000 00	2	8,000 00	1	9 96	1	9 96	1	9 96
Sunken Vessels—Removing.....	4	915 00	4	915 00	4	915 00	2	328 27	2	328 27	2	328 27
Supplies for and Cleaning Public Of- fices.....	237	41,989 46	237	41,989 46	235	41,661 19	3	13 62	3	13 62	3	13 62
Supplies for Police Department.....	11	421 31	233	24,466 64	244	24,466 64	7	10,447 00	4	138 97	4	138 97
Twenty-second Ward Station-house.....	1	8 00	320	108,017 36	321	108,025 56	165	187,946 64	164	187,946 64	164	187,946 64
Wharves, Piers and Slips.....	33	3,815 62	33	3,815 62	33	3,815 62	32	3,805 65	32	3,805 65	32	3,805 65
Wells and Pumps.....	162	\$26,160 60	12261	\$6,430,925 00	12423	\$6,457,086 60	12781	\$6,427,582 03	16	\$6,427,582 03	16	\$6,427,582 03
Totals.....	1	1,003 00	617	4,976,250 00	618	4,979,250 00	616	4,975,750 00	2	3,500 00	2	3,500 00
REVENUE BONDS :	1	3,000 00	139	2,838,500 00	139	2,838,500 00	125	2,747,700 00	14	40,800 00	14	40,800 00
Revenue Bonds of 1859.....	2	\$4,000 00	756	\$7,814,750 00	758	\$7,818,750 00	742	\$7,774,450 00	16	\$44,300 00	16	\$44,300 00
Totals.....	11	326 85	11	326 85	11	326 85	11	326 85	26	9,267 72	30	9,951 19
Abatement of Nuisances.....	2	138 80	2	138 80	2	138 80	2	1,100 00	1	500 00	1	500 00
Assessments—Sales of Property for.....	35	21,107 32	350	775,750 75	385	796,858 05	355	786,906 86	4	683 47	4	683 47
Central Park Assessment Fund Stock.....	3	1,600 00	26	88,802 61	26	88,802 61	26	88,802 61	30	7,758 25	30	7,758 25
Interest on Assessments.....	31	7,835 25	31	7,835 25	31	7,835 25	30	7,758 25	19	753 37	19	753 37
Intestate Estates.....	10	2,525 62	1374	1,104,719 80	1384	1,106,244 92	1365	1,105,491 55	3	19 00	3	19 00
Street Improvement Fund.....	2	1,603 00	11	12,714 86	13	14,317 86	10	14,298 86	5	\$1,183 47	5	\$1,183 47
Taxes—Sales of Property for.....	50	\$26,835 94	1806	\$1,980,352 26	1856	\$2,016,188 20	1802	\$2,004,887 64	49	\$10,117 09	54	\$11,300 56
Unclaimed Warrants.....	5	26,964 66	10	2,586 66	15	29,551 32	15	29,551 32	768,803 81	768,803 81	768,803 81	768,803 81
Totals.....	4	104 25	88	768,699 36	92	768,803 81	92	768,803 81	646,627 68	646,627 68	646,627 68	646,627 68
SPECIAL ACCOUNTS :	27	728 28	27	728 28	27	728 28	27	728 28	2,133 09	2,133 09	2,133 09	2,133 09
Central Park Fund.....	3	2,133 09	3	2,133 09	3	2,133 09	3	2,133 09	393	\$1,447,844 18	393	\$1,447,844 18
Central Park Improvement Fund.....	9	\$27,068 91	384	\$1,420,775 27	393	\$1,447,844 18	393	\$1,447,844 18	5	\$26,226 60	5	\$26,226 60
Craton Water Works Extension and New Reservoir.....	27	728 28	27	728 28	27	728 28	27	728 28	68 00	68 00	68 00	68 00
Floating Debt Fund.....	3	2,133 09	3	2,133 09	3	2,133 09	3	2,133 09	29,160 60	29,160 60	29,160 60	29,160 60
Tompkins Market Rebuilding.....	9	\$27,068 91	384	\$1,420,775 27	393	\$1,447,844 18	393	\$1,447,844 18	5	\$26,226 60	5	\$26,226 60
Totals.....	1	1,003 00	617	4,976,250 00	618	4,979,250 00	616	4,975,750 00	2	3,500 00	2	3,500 00
Revenue Bonds of 1859.....	1	3,000 00	139	2,838,500 00	139	2,838,500 00	125	2,747,700 00	14	40,800 00	14	40,800 00
Revenue Bonds of 1860.....	2	\$4,000 00	756	\$7,814,750 00	758	\$7,818,750 00	742	\$7,774,450 00	16	\$44,300 00	16	\$44,300 00
Totals.....	11	326 85	11	326 85	11	326 85	11	326 85	26	9,267 72	30	9,951 19
Abatement of Nuisances.....	2	138 80	2	138 80	2	138 80	2	1,100 00	1	500 00	1	500 00
Assessments—Sales of Property for.....	35	21,107 32	350	775,750 75	385	796,858 05	355	786,906 86	4	683 47	4	683 47
Central Park Assessment Fund Stock.....	3	1,600 00	26	88,802 61	26	88,802 61	26	88,802 61	30	7,758 25	30	7,758 25
Interest on Assessments.....	31	7,835 25	31	7,835 25	31	7,835 25	30	7,758 25	19	753 37	19	753 37
Intestate Estates.....	10	2,525 62	1374	1,104,719 80	1384	1,106,244 92	1365	1,105,491 55	3	19 00	3	19 00
Street Improvement Fund.....	2	1,603 00	11	12,714 86	13	14,317 86	10	14,298 86	5	\$1,183 47	5	\$1,183 47
Taxes—Sales of Property for.....	50	\$26,835 94	1806	\$1,980,352 26	1856	\$2,016,188 20	1802	\$2,004,887 64	49	\$10,117 09	54	\$11,300 56
Unclaimed Warrants.....	5	26,964 66	10	2,586 66	15	29,551 32	15	29,551 32	768,803 81	768,803 81	768,803 81	768,803 81
Totals.....	4	104 25	88	768,699 36	92	768,803 81	92	768,803 81	646,627 68	646,627 68	646,627 68	646,627 68
SPECIAL ACCOUNTS :	27	728 28	27	728 28	27	728 28	27	728 28	2,133 09	2,133 09	2,133 09	2,133 09
Central Park Fund.....	3	2,133 09	3	2,133 09	3	2,133 09	3	2,133 09	393	\$1,447,844 18	393	\$1,447,844 18
Central Park Improvement Fund.....	9	\$27,068 91	384	\$1,420,775 27	393	\$1,447,844 18	393	\$1,447,844 18	5	\$26,226 60	5	\$26,226 60
Craton Water Works Extension and New Reservoir.....	27	728 28	27	728 28	27	728 28	27	728 28	68 00	68 00	68 00	68 00
Floating Debt Fund.....	3	2,133 09	3	2,133 09	3	2,133 09	3	2,133 09	29,160 60	29,160 60	29,160 60	29,160 60
Tompkins Market Rebuilding.....	9	\$27,068 91	384	\$1,420,775 27	393	\$1,447,844 18	393	\$1,447,844 18	5	\$26,226 60	5	\$26,226 60
Totals.....	1	1,003 00	617	4,976,250 00	618	4,979,250 00	616	4,975,750 00	2	3,500 00	2	3,500 00
Revenue Bonds of 1859.....	1	3,000 00	139	2,838,500 00	139	2,838,500 00	125	2,747,700 00	14	40,800 00	14	40,800 00
Revenue Bonds of 1860.....	2	\$4,000 00	756	\$7,814,750 00	758	\$7,818,750 00	742	\$7,774,450 00	16	\$44,300 00	16	\$44,300 00
Totals.....	11	326 85	11	326 85	11	326 85	11	326 85	26	9,267 72	30	9,951 19
Abatement of Nuisances.....	2	138 80	2	138 80	2	138 80	2	1,100 00	1	500 00	1	500 00
Assessments—Sales of Property for.....	35	21,107 32	350	775,750 75	385	796,858 05	355	786,906 86	4	683 47	4	683 47
Central Park Assessment Fund Stock.....	3	1,600 00	26	88,802 61	26	88,802 61	26	88,802 61	30	7,758 25	30	7,758 25
Interest on Assessments.....	31	7,835 25	31	7,835 25	31	7,835 25	30	7,758 25	19	753 37	19	753 37
Intestate Estates.....	10	2,525 62	1374	1,104,719 80	1384	1,106,244 92	1365	1,105,491 55	3	19 00	3	19 00
Street Improvement Fund.....	2	1,603 00	11	12,714 86	13	14,317 86	10	14,298 86	5	\$1,183 47	5	\$1,183 47
Taxes—Sales of Property for.....	50	\$26,835 94	1806	\$1,980,352 26	1856	\$2,016,188 20	1802	\$2,004,887 64	49	\$10,117 09	54	\$11,300 56
Unclaimed Warrants.....	5	26,964 66	10	2,586 66	15	29,551 32	15	29,551 32	768,803 81	768,803 81	768,803 81	768,803 81
Totals.....	4	104 25	88	768,699 36	92	768,803 81	92	768,803 81	646,627 68	646,627 68	646,627 68	646,627 68
SPECIAL ACCOUNTS :	27	728 28	27	728 28	27	728 28	27	728 28	2,133 09	2,133 09	2,133 09	2,133 09
Central Park Fund.....	3	2,133 09	3	2,133 09	3	2,133 09	3	2,133 09	393	\$1,447,844 18	393	\$1,447,844 18
Central Park Improvement Fund.....	9	\$27,068 91	384	\$1,420,775 27	393	\$1,447,844 18	393	\$1,447,844 18	5	\$26,226 60	5	\$26,226 60
Craton Water Works Extension and New Reservoir.....	27	728 28	27	728 28	27	728 28	27	728 28	68 00	68 00	68 00	68 00
Floating Debt Fund.....	3	2,133 09	3	2,133 09	3	2,133 09	3	2,133 09	29,160 60	29,160 60	29,160 60	29,160 60
Tompkins Market Rebuilding.....	9	\$27,068 91	384	\$1,420,775 27	393	\$1,447,844 18	393	\$1,447,844 18	5	\$26,226 60	5	\$26,226 60
Totals.....	1	1,003 00	617	4,976,250 00	618	4,979,250 00	616	4,975,750 00	2	3,500 00	2	3,500 00
Revenue Bonds of 1859.....	1	3,000 00	139	2,838,500 00	139	2,838,500 00	125	2,747,700 00	14	40,800 00	14	40,800 00
Revenue Bonds of 1860.....	2	\$4,000 00	756	\$7,814,750 00	758	\$7,818,750 00	742	\$7,774,450 00	16	\$44,300 00	16	\$44,300 00
Totals.....	11	326 85	11	326 85	11	326 85	11	326 85	26	9,267 72	30	9,951 19
Abatement of Nuisances.....	2	138 80	2	138 80	2	138 80	2	1,100 00	1	500 00	1	500 00
Assessments—Sales of Property for.....	35	21,107 32	350	775,750 75	385	796,858 05	355	786,906 86	4	683 47	4	683 47
Central Park Assessment Fund Stock.....	3	1,600 00	26	88,802 61	26	88,802 61	26	88,802 61	30	7,758 25	30	7,758 25
Interest on Assessments.....	31	7,835 25	31	7,835 25	31	7,835 25	30	7,758 25	19	753 37	19	753 37
Intestate Estates.....	10	2,525 62	1374	1,104,719 80	1384	1,106,244 92	1365	1,105,491 55	3	19 00	3	19 00
Street Improvement Fund.....	2	1,603 00	11	12,714 86	13	14,317 86	10	14,298 86	5	\$1,183 47	5	\$1,183 47
Taxes—Sales of Property for.....	50	\$26,835 94	1806	\$1,980,352 26	1856	\$2,016,188 20	1802	\$2,004,887 64	49	\$10,117 09	54	\$11,300 56
Unclaimed Warrants.....	5	26,964 66	10	2,586 66	15	29,551 32	15	29,551 32	768,803 81	768,803 81	768,803 81	768,803 81
Totals.....	4	104 25	88	768,699 36	92	768,803 81	92	768,803 81	646,627 68	646,627 68	646,627 68	646,627 68
SPECIAL ACCOUNTS :	27	728 28	27	728 28	27	728 28	27	728 28	2,133 09	2,133 09	2,133 09	2,133 09
Central Park Fund.....	3	2,133 09	3	2,133 09	3	2,133 09	3	2,133 09	393	\$1,447,844 18	393	\$1,447,844 18
Central Park Improvement Fund.....	9	\$27,068 91	384	\$1,420,775 27	393	\$1,447,844 18	393	\$1,447,844 18	5	\$26,226 60	5	\$26,226 60
Craton Water Works Extension and New Reservoir.....	27	728 28	27	728 28	27	728 28	27	728 28	68 00	68 00		



## CORPORATION OF THE CITY OF NEW YORK.

Real Estate Rented by the Corporation for Public Purposes, December 31st, 1860.

Number of Lease	LESSORS.	LOCALITY.	OCCUPIED BY	DATE OF LEASE.	ANNUAL RENT.	LEASE EXPIRES.
1	P. & R. Goelet.....	No. 1 Rose street.....	Fire Department ....	Feb. 22, 1840	\$280 00	May 1, 1860
2	John R. Leecount ....	No. 21 Henry street.....	Do. ....	Apr. 1, "	180 00	" 1, 1861
3	P. & R. Goelet.....	No. 199 Mercer street....	Do. ....	Apr. 2, "	300 00	Cancelled May 1, 1860.
4	Robert Ainslie .....	No. 3 Temple street .....	Do. ....	May 1, "	450 00	May 1, 1861
6	J. M. Moore & others..	No. 61 Ann street .....	Do. ....	Feb. 16, 1850	1,250 00	" 1, 1871
7	St. James Church and J. Lee.	No. 50 Trinity place .....	Police Department...	May 1, "	250 00	" 1, 1864
8	Thos. O. Buckmaster.	No. 253 Spring street....	Fire Department ....	Oct. 30, "	150 00	" 1, 1836
				May 1, 1855		
9	Adam Blackledge.....	No. 209 Hester street....	Do. ....	Jan. 21, 1851	2 00	Feb. 1, "
10	W. W. Todd.....	No. 52 Greene street.....	Do. ....	Feb. 28, "	500 00	May 1, 1861
11	W. Madden .....	No. 10½ Mott street.....	Do. ....	June 7, "	150 00	" 1, 1860
12	M. Von Hogen.....	Rear of No. 3 Temple st..	Do. ....	Aug. 20, "	50 00	" 1, 1861
13	A. C. Kingsland.....	Mercer street .....	Do. ....	Jan. 1, 1852	500 00	" 1, 1862
14	S. Cambreling, Exr..	No. 79 Willett street.....	Sub-let by Corporat'n	Jan. 28, "	75 00	" 1, 1867
16	Daniel Demarest and others.	No. 153 Franklin street..	Fire Department ....	Mar. 20, "	350 00	" 1, 1872
17	New York & Harlem Railroad Co.	4th avenue, near 27th st.	Do. ....	Mar. 1, 1853	363 00	Jan. 16, "
18	J. A. Voison, and Wright & Briggs.	Turtle Bay, East River...	Sub-let by Corporat'n	Apr. 19, "	1,000 00	May 1, 1861
19	Daniel Chilson.....	No. 34 Mangin street ....	Fire Department ....	Dec. 22, "	500 00	" 1, 1863
20	Wm. T. Pinckney ...	Grand st., cor. Clinton st.	5th District Court ...	July 10, 1855	55 00	" 1, 1861
21	Roman Catholic Orphan Asylum.	No. 12 Elm street .....	Fire Department ....	Sep. 28, "	400 00	" 1, 1866
24	George Opdyke.....	No. 79 Warren street....	Police Department...	May 1, 1856	1,000 00	" 1, 1861
25	James Pettit, agent..	Lawrence street.....	Fire Department ....	Sep. 10, "	2 00	Less's option
26	Quimby & Castro.....	No. 134 East 26th street..	Sub-let by Corporat'n	Nov. 1, "	200 00	May 1, 1870
27	Broadway Bank .....	Broadway, cor. Park place	Counsel to Corporat'n	Feb. 1, 1857	1,500 00	" 1, 1860
28	Simmons & Cudlip...	No. 380 West 43d street..	Fire Department ....	Mar. 3, "	96 00	Mar. 3, "
29	W. L. Barker .....	Broadway, cor. 22d street	6th District Court ...	Apr. 28, "	1,350 00	Apr. 28, 1862
30	John M. Reed.....	11th st., bet. avs. B and C	Fire Department ....	May 13, "	Exch. for house in 13th st.	May 1, 1867
31	W. H. Tone .....	Broadway, cor. 131st st..	Police Department...	Dec. 1, "	45 00	" 1, 1860
32	J. Pelton & Co.....	5th avenue, cor. 21st st..	Fire Department ....	Dec. 23, "	800 00	Sep. 1, 1862
35	John H. Riker.....	No. 28 Ann street .....	Do. ....	May 1, 1858	900 00	May 1, 1863
37	E. B. Wesley & Co. ...	No. 39 Park row .....	Street Department...	Sep. 8, "	5,500 00	" 1, 1860
38	O. W. Brennan.....	No. 54 Pearl street.....	2d District Court ....	Jan. 12, 1859	1,800 00	Jan. 1, 1864
39	P. & R. Goelet.....	No. 34 West 29th street..	Police Department...	Feb. 10, "	500 00	May 1, 1860
40	Wm. S. Ross.....	No. 202 Centre street....	Fire Department ....	Mar. 8, "	300 00	May 1, 1860
41	George G. Burns. ...	No. 231 West 47th street.	Police Department...	Mar. 1, "	300 00	May 1, 1860
42	Shoe & Leather Bank	B'way, cor. Chambers st.	Public Administrator	Mar. 3, "	1,600 00	May 1, 1860
43	G. C. Tallmadge and others.	Pearl street, near Bowery	Police Department...	Mar. 21, "	2,000 00	" 1, "
45	Delancey Kane .....	No. 64 Cedar street.....	1st District Court....	June 8, "	1,500 00	" 1, 1864
46	Genio C. Scott.....	No. 78 West 40th street..	Fire Department....	June 13, "	500 00	" 1, "
47	S. S. Ward.....	3 lots cor. West & Jane sts	Corporation yard....	July 15, "	500 00	" 1, 1861
48	Pinckney & Moulton.	86th and 87th st., 4th and 5th avenues, 6 lots.	Police Department...	Nov. 1, "	700 00	Nov. 1, 1864
49	Alexander McKenzie.	Mercer and Fourth sts., south-west corner.	Do. ....	Nov. 19, "	1,200 00	May 1, 1860
52	Alexander McKenzie.	Mercer and Fourth sts., south-west corner.	Do. ....	April 19, "	1,200 00	Nov. 1, 1860

## Real Estate Rented by the Corporation—Continued.

Number of Lease	LESSORS.	LOCALITY.	OCCUPIED BY.	DATE OF LEASE.	ANNUAL RENT.	LEASE EXPIRES.
53	W. B. Astor.....	14th st., bt. avs. 9 and 10	Croton Aqueduct Dp't	Sep. 22, 1859	\$400 00	May 1, 1864
54	John J. Cisco.....	No. 29 Broad street.....	Police Department...	June 29, 1860	3,000 00	July 1, 1870
55	Thomas E. Davis....	No. 82 Nassau street....	Law Department....	March 5, "	2,200 00	May 1, 1861
56	Thomas E. Davis....	No. 82 Nassau street....	Do. ....	May 1, "	1,800 00	" 1, "
57	Charles D. Bailey....	No. 21 Henry street....	Fire Department....	April 10, "	500 00	" 10, 1870
58	William H. Tone....	Broadway, cor. of 131st st	Police Department....	Mch. 10, "	500 00	" 1, 1863
59	W. F. & M. E. Coles..	No. 1 Stato street.....	Do. ....	Feb. 22, "	1,000 00	" 1, 1861
60	Benjamin Wood....	No. 19 Chatham street...	City Inspector's Dp't	Aug. 2, "	5,000 00	" 1, 1863
61	Ledyard Avery.....	No. 380 West 43d street...	Fire Department....	March 5, "	144 00	" 1, 1862
62	Frederick Kidder....	33d st., west of 3d avenue.	Do. ....	May 30, "	100 00	June 8, 1869
63	Charles Johnson....	South-west cor. 7th avenue and 22d street.	8th District Court..	Dec. 3, "	900 00	Jan. 1, 1867
64	J. M. Tilford.....	South-east cor. 7th street and Hall place.	2d Reg't N. Y. S. M.	Dec. 1, "	2,200 00	Dec. 1, 1865
65	P. Brennan .....	Broadway, east side 84th and 85th streets.....	Police Department...	Aug. 24, "	400 00	" 1, 1865
66	J. Caroline Madden..	No. 10½ Mott street.....	Fire Department....	Mch. 28, "	150 00	May 1, 1870
	Charles Squires.....	No. 10 Theatre Alley....	Do. ....		400 00	Verbal agr't
	Do. ....	100th st., near 10th ave.	Do. ....		250 00	Do.
	Fraucis Bos. Ex'r....	No. 345 Third avenue, between 26th and 27th sts.	Do. ....		150 00	Do.
	H. Planten .....	Rear of No. 42 Pike street	Do. ....		100 00	Do.
	W. Miller.....	No. 20 Fourth avenue....	4th District Court...		300 00	Do.
	A. Wakeman.....	North-east cor. 86th st and Fourth avenue.	7th District Court...		700 00	Do.
	William Halsey.....	No. 295 East Broadway..	Fire Department....		175 00	Do.
	J. F. Oakley .....	No. 3 Dover street.....	Do. ....		600 00	Do.
	Harlem R. R. Co.....	Tryon Row.....	City Inspector.....		1,000 00	Do.
	Harlem R. R. Co.....	Tryon Row.....	Corporation Attorney		1,000 00	Do.
	Harlem R. R. Co.....	Tryon Row.....	Coll. of City Revenue.		175 00	Do.
	J. Conway.....	Broadway, bet. 159th and 160th street.	Fire Department....		200 00	Do.
	L. R. Kerr.....	40th st., bet. Third and Lexington avenue.	Do. ....		300 00	Do.
	Trinity Church.....	No. 115 Barrow street...	Sub-let by Corporat'n		150 00	Leased to Public School Society.

[E. E.] COMPTROLLER'S OFFICE.

New York, January, 1861.

HENRY J. STORRS,  
General Clerk.



## CORPORATION OF THE CITY OF NEW YORK.

*List of Official Bonds filed in the Comptroller's Office during the year 1860.*

No.	When Filed.	Date of Bond.	OFFICER.	TITLE.	PENALTY.	SURETIES.	Approved by.
289	1860. Jan'y 3	1860. Jan'y 2	Greene C. Bronson.	Counsel to the Corporation.	\$5,000	Horace Cusbing, Richard W. King.	Mayor.
290	" 4	" 4	George H. Purser..	Corporation Attor'y	2,000	Richard Basted.....	Comptroller
291	" 3	" 3	Thomas C. Fields..	Public Administrator.	10,000	Wm. Smith, Chas. A. Secor.	Do
292	" 4	" 4	James C. Burnham	Mayor's First Marshal.	5,000	Fred. L. Talcott.....	Do
293	" 5	" 5	J. Blakeuey Auld..	Chief Clerk Mayor's Office.	1,000	Penninah Auld .....	Do
294	" 5	" "	George C. Genet...	Corporation Att'y..	2,000	E. J. Genet.....	Do
295	" 9	" 7	Stephen P. Russel..	Public Administrator.	10,000	Isaac Randolph, Wilson G. Hunt.	Mayor.
296	" 11	" 11	Robert Earle .....	Superin't Wharves, Piers and Slips.	5,000	John Pettigrew... ..	Comptroller
297	1859. Dec. 31	1859. Dec. 31	Andrew V. Stout...	Chamberlain .....	200,000	Josiah Oakes .....	Do
298	1860. Jan'y 20	1860. Jan'y 20	John C. Fisher.....	Insp. W'ts & Meas.	2,000	Edward Marrenner....	Do
299	" "	" "	Jonas N. Phillips ..	do. do.	2,000	John S. Giles .....	Do
300	" "	" 19	Oliver S. Hibbard ..	do. do.	2,000	Robert Foster .....	Do
301	" 21	" 21	Henry B. Crippin...	do. do.	2,000	John H. Welsh.....	Do
302	" 26	" 26	David T. Valentine	Clerk of the Common Council.	5,000	Daniel Valetine, Thos. P. Wilson.	Do
303	Feb'y 20	Feb'y 20	John McQuade.....	Sup't of Roads.....	2,000	John Vance.....	Do
304	May 29	May 29	William Kellhouse..	Pound Master. ....	500	Wm. Walmire, Benj. F. Stillman.	Do
305	" 21	" 17	Jonas N. Phillips ..	Sup't of Buildings .	5,000	Henry A. Burr, John S. Giles.	Do
306	" 18	" "	James M. Macgregor	Dept. Sup't of Buildings.	3,000	Robt. C. Brown, Jacob Vanderpoel.	Do
307	June 1	" 31	Walter W. Adams ..	Insp'r of Buildings.	1,500	Samuel B. Thomson...	Do
308	May 31	" "	J. Milton Smith....	do. do.	1,500	John G. Lightbody....	Do
309	" "	" "	Peter Tosteyvine...	do. do.	1,500	William Rabold .....	Do
310	June 1	" "	Andrew Owens.....	do. do.	1,500	William W. Owens....	Do
311	" "	June 1	George A. Harriot ..	do. do.	1,500	Joseph D. Baldwin....	Do
312	" "	" "	Charles K. Hyde.....	do. do.	1,500	James L. Miller.....	Do
313	" "	" "	John More.....	do. do.	1,500	Saml. M. Elliott, M. D., David Brown.	Do
314	" "	" "	Robert Taylor.....	do. do.	1,500	Edward D. Nelson.....	Do
315	May 30	May 15	Natban C. Platt ...	Chamberlain .....	200,000	Geo. W. Platt, Jacob Vanderpoel, Elijah Houghton.	Do
316	June 5	June 4	Do. do.	Chamberlain .....	200,000	Geo. W. Platt, Jacob Vanderpoel, Elijah Houghton.	Do
317	Aug. 9	Aug. 7	John W. Foshay...	Clerk of Clinton Mkt	1,000	J. Williams Mead .....	Do
318	" 31	" 31	Joseph Alden.....	Dept. Collector City Revenue.	2,000	John P. Flender .....	Do
319	Sept. 7	Sept. 7	William B. Little ..	Pound Keeper, 3d av. and 127th st.	500	David M. Hallister, A. B. Sturges.	Do
320	" 14	" 14	William Johnson...	Pound Keeper, Carmansville.	500	Robert Foster, William Coulter.	Do
321	" 20	" 20	George Caulfield...	Insp'r W'ts & Meas.	2,000	William Miner.....	Do
322	Oct. 4	Oct. 3	John Jones.....	Pound Keeper, 80th street, n. 5th av.	500	Corson W. Clark, F. Henry.	Do
323	Nov. 22	Nov. 22	George White.....	Supt. of Wharves..	5,000	Jno. Carland, Matthias Gooderson.	Do
324	Dec. 28	Dec. 27	Daniel Devlin. ....	Chamberlain .....	200,000	Chas. Burkhalter, Wm. A. Hall, Francis A. Palmer, Henry L. Hoguet.	Do

[E. E.] COMPTROLLER'S OFFICE,  
NEW YORK, January, 1861.

HENRY J. STORRS,  
General Clerk.



## STOCK CLERK'S REPORT.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,  
COMPTROLLER'S OFFICE,

January 28th, 1861.

Hon. ROBERT T. HAWS, *Comptroller*:

SIR—In accordance with your request, I have prepared the accompanying TABULAR STATEMENT, exhibiting the *description* and *amount* of the stocks which constituted the Funded Debt of the Corporation of the city of New York, on the 31st day of December, 1860, as shown by the books of this office, kept by me.

By reference to the said statement, it will be seen, that the stocks of the Corporation, including the real estate bonds, outstanding on the 31st, of December, 1860, amounted to the sum of..... \$20,305,344 00  
 Amount, December 31st, 1859..... 17,801,560 00  
 Increase during the year 1860..... \$2,503,784 00

Of the amount of stocks outstanding December 31st, 1860 (as stated above), the sum of \$4,063,401 is held by the Commissioners of the Sinking Funds on account of the fund for the redemption of the said Funded Debt.

As supplemental to the aforesaid statement, it may be proper here to state, that the following stocks have been redeemed and canceled during the year ending December 31st, 1860, viz.:

Five per cent. Water Stock of 1858 and 1860..... \$2,480,716 00  
 Five per cent. Public Building Stock, No. 3..... 50,000 00  
 Six per cent. Public Stock for rebuilding Tompkins Market..... 17,000 00  
 Total amount redeemed in 1860..... \$2,547,716 00

The following stocks have been issued during the same period, viz.:

Six per cent. Water Stock of 1875..... \$228,900 00  
 Six per cent. Central Park Improvement Fund Stock of 1887..... 416,600 00  
 Six per cent. Central Park Improvement Fund Stock of 1876..... 833,000 00  
 Six per cent. Croton Water Stock of 1883..... 525,000 00  
 Six per cent. Floating Debt Fund Stock of 1878..... 2,748,000 00  
 Six per cent. Real Estate Bonds of 1873..... 300,000 00  
 Total amount issued in 1860..... \$5,051,500 00

Amount of Assessment Bonds outstanding December 31st, 1860, viz.:

Six per cent. Assessment Bonds payable July 1st, 1861..... \$789,600 00  
 Seven per cent. Assessment Bonds payable October 1st, 1862..... 308,600 00  
 Total amount December 31st, 1860..... \$1,098,200 00

## STOCK CLERK'S REPORT—CONTINUED.

Amount of Revenue Bonds issued during the year ending December 31st, 1860,  
viz.:

Five per cent. Revenue Bonds.....	\$1,300,000 00
Six per cent. Revenue Bonds.....	2,768,600 00
Total amount issued in 1860.....	<u>\$4,068,600 00</u>

Amount of Revenue Bonds paid and canceled during the same period, viz.:

Revenue Bonds of 1859.....	\$4,976,250 00
Revenue Bonds of 1860.....	2,838,500 00
Total amount paid in 1860.....	<u>\$7,814,750 00</u>

It may be proper also to state, that no stock is *issued* except upon the receipt of the Chamberlain for the cash paid therefor, which is submitted to the proper officers when the certificates are presented for their signatures; and no stock is *transferred*, except by the holder or his legal attorney, at this office, and the surrender of the certificate for the stock thus transferred, which is duly canceled.

I may be permitted to repeat the statement in my report of last year, that, as the List of Stocks is examined quarterly or semi-annually, upon the payment of the dividends as they become due, any error, either in the amount of stock issued, or interest paid, could not fail to be detected. Nothing, however, has occurred, that has come to my knowledge, in relation to the issue, transfer, or redemption of Stocks, during the period I have held the position of Stock Clerk, by which either the Corporation or Stockholders have suffered the loss of a dollar.

Respectfully submitted,

W. H. DIKEMAN,

*Stock Clerk.*

STATEMENT, *showing the amount of outstanding Stocks and Bonds of the Corporation of the City of New York, redeemable from the Sinking Fund for the redemption of the City Debt, and the various periods of redemption.*

5 per cent. Water Stock (1858) of the City of New York, payable on or after January 1st, 1858.....	\$9,571 00
5 per cent. Water Stock (1860) of the City of New York, payable on or after January 1st, 1860.....	55,634 00
5 per cent. Water Stock (1870) of the City of New York, payable on or after November 1st, 1870.....	\$3,000,200 00
5 per cent. Water Stock (1880) of the City of New York, payable November 1st, 1880.....	2,147,000 00
	5,147,200 00
5 per cent. Fire Indemnity Stock (1868) of the City of New York, payable on or after May 10th, 1868.....	402,768 00
5 per cent. Building Loan Stock, No. 3, of the City of New York, payable November 1st, 1870.....	75,000 00
5 per cent. Building Loan Stock, No. 4, of the City of New York, payable November 1st, 1873.....	115,000 00
5 per cent. Water Stock of 1849 of the City of New York, payable on or after July 12th, 1875.....	255,600 00
5 per cent. Water Stock of 1854 of the City of New York, payable October 1st, 1875.....	29,100 00
6 per cent. Water Stock of 1854 of the City of New York, payable October 1st, 1875.....	1,878,900 00
	1,908,000 00
6 per cent. Central Park Fund Stock (1887) of the City of New York, payable July 1st, 1887.....	3,066,071 00
6 per cent. Central Park Improvement Fund Stock (1887) of the City of New York, payable August 1st, 1887.....	2,083,200 00
6 per cent. Central Park Fund Stock (1898) of the City of New York, payable July 1st, 1898.....	275,000 00
5 per cent. Central Park Fund Stock (1898) of the City of New York, payable July 1st, 1898.....	399,300 00
5 per cent. Croton Water Stock (1890) of the City of New York, payable on or after February 1st, 1890.....	\$900,000 00
6 per cent. Croton Water Stock (1890) of the City of New York, payable on or after February 1st, 1890.....	100,000 00
	1,000,000 00
6 per cent. Croton Water Stock (1883) of the City of New York, payable November 1st, 1883.....	525,000 00
6 per cent. Central Park Improvement Fund Stock (1876) of the City of New York, payable November 1st, 1876....	833,000 00
6 per cent. Floating Debt Fund Stock (1878) of the City of New York, payable May 1st, 1878.....	2,748,000 00
6 per cent. Real Estate Bonds (1873) of the City of New York, payable May 1st, 1873.....	300,000 00

Total amount December 31st, 1860. .... \$19,198,344 00

W. H. DIKEMAN, *Stock Clerk.*

STATEMENT, *showing the amount of outstanding Stocks of the Corporation of the City of New York, Redeemable from Taxation, and the various Periods of Redemption, December 31st, 1860.*

5 per cent. Public Building Stock, payable Nov. 1st, 1861.	\$50,000	00	
5 " " " " " 1862.	50,000	00	
5 " " " " " 1863.	50,000	00	
5 " " " " " 1864.	50,000	00	
5 " " " " " 1865.	50,000	00	
5 " " " " " 1866.	50,000	00	\$300,000 00
<hr/>			
5 per ct. N. Y. City Stock for Docks and Slips, " 1867.	\$50,000	00	
5 " " " " " 1868.	50,000	00	
5 " " " " " 1869.	50,000	00	
5 " " " " " 1870.	50,000	00	
5 " " " " " 1871.	50,000	00	
5 " " " " " 1872.	50,000	00	
5 " " " " " 1873.	50,000	00	
5 " " " " " 1874.	50,000	00	
5 " " " " " 1875.	50,000	00	
5 " " " " " 1876.	50,000	00	500,000 00
<hr/>			
6 per cent. Public Stock for re-building Tompkins Market, payable July 1st, 1861.	\$17,000	00	
6 " " " " " 1862.	17,000	00	
6 " " " " " 1863.	17,000	00	
6 " " " " " 1864.	17,000	00	
6 " " " " " 1865.	17,000	00	
6 " " " " " 1866.	17,000	00	
6 " " " " " 1867.	17,000	00	
6 " " " " " 1868.	17,000	00	
6 " " " " " 1869.	17,000	00	153,000 00
<hr/>			
5 per ct. Public Education Stock,* payable May 1st, 1873 .....	154,000	00	
			<hr/>
			\$1,107,000 00
<hr/>			

W. H. DIKEMAN,  
Stock Clerk.

\*The sum of \$4,657 35 is by law (chapter 301, of 1853) required to be raised by tax, annually, and invested by the Commissioners of the Sinking Funds, to constitute a fund for the redemption of the Public Education Stock, when it becomes due. The said amount has accordingly been raised in each year since and including the year 1854, and paid over to the credit of the Sinking Fund for the Redemption of the City Debt for the above purpose, it being calculated that the aggregate amount of such annual contributions, with the accumulation of interest thereon, would produce a sum sufficient to pay the principal of the stock at its maturity, in 1873.

RECAPITULATION, showing the amounts of Corporation Stocks payable in each year from Taxation, and from the Sinking Fund for the Redemption of the City Debt.

	From Taxation.	From the Sinking Fund.
1861.....	\$71,657 36	\$65,205 00
1862.....	71,657 36	.....
1863.....	71,657 36	.....
1864.....	71,657 36	.....
1865.....	71,657 36	.....
1866.....	71,657 36	.....
1867.....	71,657 36	.....
1868.....	71,657 36	402,768 00
1869.....	71,657 36	.....
1870.....	54,657 36	3,075,200 00
1871.....	54,657 36	.....
1872.....	54,657 36	.....
1873.....	54,657 36	415,000 00
1874.....	50,000 00	.....
1875.....	50,000 00	2,163,600 00
1876.....	50,000 00	833,000 00
1878.....	.....	2,748,000 00
1880.....	.....	2,147,000 00
1883.....	.....	525,000 00
1887.....	.....	5,149,271 00
1890.....	.....	1,000,000 00
1898.....	.....	674,300 00
Totals.....	<u>\$1,013,545 68</u>	<u>\$19,198,344 00</u>

W. H. DIKEMAN,

*Stock Clerk.*



TABULAR STATEMENT OF THE FUNDED DEBT OF THE CORPORATION OF THE CITY OF NEW YORK, DECEMBER 31st, 1860.

TITLE OF STOCK.	FOR WHAT PURPOSE.	WHEN AND HOW AUTHORIZED.		AMOUNT OF STOCK.		PRINCIPAL.		INTEREST.		
		Acts of Legislature.	Ordinances of Com. Conn.	Amount.	TOTAL.	WHEN PAYABLE.	FROM WHAT SOURCE.	RATE.	WHEN PAYABLE.	FROM WHAT SOURCE.
The Water Stock of the City of New York, (1858)...	For supplying the City of New York with pure and wholesome water.	1838, March 29	1838, May 3	\$9,571	\$5,212,405	On or after January 1, 1858	Sink'g Fund for the redemption of City Debt	5 per cent.	Feb., May, Aug. and Nov.	Sink'g Fund, for payment of interest on the City Debt.
Do. do. do. (1860)...		1834, May 2	1835, May 7	55,634		" January 1, 1860				
Do. do. do. (1870)...		1840, April 27	1840, April 28	3,000,200		" November 1, 1870				
Do. do. do. (1880)...		1841, May 26	1841, June 25	2,147,000		" November 1, 1880				
The Croton Water Stock of the City of New York, (1890) .....	For payment of land, damages and expenses of introducing the Croton water into the City of New York ..	1845, May 13	1845, Dec. 24	500,000	900,000	On or after February 1, 1890...	Do. do.	5 per cent.	Do. do. do. do.	Do.
		1851, June 20	1851, Aug. 14	350,000		" " " " " " " " " " " "	Do. do.	6 per cent.	Do. do. do. do.	Do.
			1852, May 20	150,000	100,000					
The Water Stock of the City of New York of 1819, (1875).	Extending Croton Water Works and building an additional reservoir.....	1849, March 12	1849, May 26	200,000	255,600	On or after July 12, 1875...	Do. do.	5 per cent.	Do. do. do. do.	Do.
			1849, Dec. 19	30,000						
			1850, Dec. 9	25,600	29,100	October 1, 1875	Do. do.	5 per cent.	Do. do. do. do.	Do.
The Water Stock of the City of New York of 1854, (1875).	Building a new Reservoir, purchasing lands, and extending the Croton Water Works.....	1854, April 17,	1856, Aug. 19	1,000,000	1,878,900	" " " " " " " " " " " "	Do. do.	6 per cent.	Do. do. do. do.	Do.
		and amended 1857, Feb. 13	1859, Nov. 1	878,900						
Building Loan Stock, No. 3, of the City of New York, (1870).....	Building Work-house on Blackwell's Island	1850, April 10	1850, Aug. 9	50,000	75,000	November 1, 1870.	Do. do.	5 per cent.	Do. do. do. do.	Do.
			1852, April 21	25,000						
Building Loan Stock, No. 4, of the City of New York, (1873).	Building south wing of Work-house on Blackwell's Island.....	1853, April 12	1853, May 12	75,000	115,000	November 1, 1873..	Do. do.	5 per cent.	Do. do. do. do.	Do.
		1854, April 15	1855, April 13	40,000						
Fire Indemnity Stock of the City of New York, (1868).....	For payment of damages, &c., for blowing up buildings, December, 1835 .....	1838, April 14	1838, May 3	402,768	399,300	On and after May 10, 1868	Do. do.	5 per cent.	February and August.	Do.
The Central Park Fund Stock of the City of New York, (1898).	For payment of damages over benefits assessed, Central Park.....	1853, July 21,	1856, Feb. 29	399,300		July 1, 1898.....	Do. do.	5 per cent.	Feb., May, Aug. and Nov.	Taxation.
Do. do. do. do. (1887).	Purchase of New York Arsenal Property	1857, Feb. 13	1858, Dec. 30	3,066,071	275,000	July 1, 1887	Do. do.	6 per cent.	Do. do. do. do.	Do.
Do. do. do. do. (1898).			1857, April 15	1857, June 17		275,000	July 1, 1898.....	Do. do.	6 per cent.	Do. do. do. do.
The Central Park Improvement Fund Stock of the City of New York, (1887) .....	Improvement of the Central Park	1857, April 17	1857, Aug. 25	50,000	2,083,200	August 1, 1887	Do. do.	5 per cent.	Do. do. do. do.	Do.
			1857, Nov. 9	250,000						
			1858, June 24	300,000	833,000	Nov. 1, 1876.	Do. do.	6 per cent.	Do. do. do. do.	Do.
			1858, Nov. 12	300,000						
			1859, May 19	300,000	300,000	May 1, 1873	Do. do.	6 per cent.	Do. do. do. do.	Do.
Do. do. do. do. (1887) ..	Do. do. do.	1859, April 18	1860, Nov. 10	466,600						
				416,500						
Do. do. do. do. (1876)....	Do. do. do.	1860, March 19	1860, April 25	250,000	525,000	Nov. 1, 1883.....	Do. do.	6 per cent.	Do. do. do. do.	Do.
			1860, July 13	250,000						
			1860, Aug. 13	333,000	833,000	Nov. 1, 1876.	Do. do.	6 per cent.	Do. do. do. do.	Do.
Real Estate Bonds of the City of New York, (1873) .....	For Settlement with State Lessees of West Washington Market Property .....	1860, April 17			300,000	May 1, 1873	Do. do.	6 per cent.	Do. do. do. do.	Sinking Fund.
The Croton Water Stock of the City of New York, (1883).	Increasing supply of Croton Water, &c.	1860, April 14	1860, Aug. 9	525,000	525,000	Nov. 1, 1883.....	Do. do.	6 per cent.	Do. do. do. do.	Do.
The Floating Debt Fund Stock of the City of New York, (1878).....	Liquidating and Funding Floating Debt.	1860, April 14	1860, Aug. 11		2,748,000	May 1, 1878		6 per cent.	Do. do. do. do.	Taxation.
Public Building Stock, No. 3, of the City of New York, (1861 to 1866).....	Erection of Public Buildings...	1851, June 28	1852, May 20	100,000	300,000	In annual install'ts of \$50,000, from 1861 to 1866, inclusive, Nov. 1, of each year	Do. ....	5 per cent.	Do. do. do. do.	Do.
			1854, Sept. 26	100,000						
			1855, April 13	100,000						
New York City Stock, for Docks and Slips, (1867 to 1876)	Building and repairing Public Docks and Slips.....	1851, June 20	1851, Aug. 14	300,000	500,000	In annual install'ts of \$50,000, from 1867 to 1876, Nov. 1st	Do. ....	5 per cent.	Do. do. do. do.	Do.
			1852, May 20	200,000						
The Public Education Stock of the City of New York, (1873) .....	Payment of debt of Public School Society.	1853, June 4	1854, March 9		154,000	May 1, 1873.....	Do. ....	5 per cent.	Do. do. do. do.	Do.
Puddle Stock of the City of New York, for Rebuilding Tompkins Market, (1861 to 1869).....	Re-building Tompkins Market. ....	1856, April 11	1858, Feb. 11		153,000	In annual installments of \$17,000, 1861 to 1869, July 1 of each year	Do.....	6 per cent.	February and August	Do.
Whole Amount, December 31st, 1860. ....					\$20,305,344	of which the sum of \$4,063,401 was held by the Commissioners of the Sinking Fund.				



COMPARATIVE STATEMENT of the Stocks and Bonds of the Corporation of the city of New York, showing the amounts outstanding December 31st, 1859, and the amounts outstanding December 31st, 1860, with the Increase or Decrease in the amount of each, during the year.

TITLES OF STOCKS AND BONDS.	AMOUNT OUTSTANDING DEC. 31, 1859.	AMOUNT OUTSTANDING DEC. 31, 1860.	INCREASE IN 1860.	DECREASE IN 1860.
The Water Stock of city of N. Y. (1858)	\$44,221 00	\$9,571 00		\$34,650 00
“ “ “ “ (1860)	2,501,700 00	55,634 00		2,446,066 00
“ “ “ “ (1870)	3,000,200 00	3,000,200 00		
The Water Stock of the city of New York, 5 per cent. (1875).....	255,600 00	255,600 00		
The Water Stock of the city of New York, 6 per cent. (1875).....	1,679,100 00	1,908,000 00	\$ 228,900 00	
The Water Stock of city of N. Y. (1880)	2,147,000 00	2,147,000 00		
The Croton Water Stock of the city of New York (1890).....	1,000,000 00	1,000,000 00		
The Fire Indemnity Stock of the city of New York (1868).....	402,768 00	402,768 00		
Public Building Stock, No. 3 (1860-'66)	350,000 00	300,000 00		50,000 00
New York City Stock for Docks & Slips (1867-1869).....	500,000 00	500,000 00		
Public Stock for rebuilding Tompkins Market (1860-1869).....	170,000 00	153,000 00		17,000 00
Public Loan Stock, No. 3 (1870).....	75,000 00	75,000 00		
Public Education Stock (1873).....	154,000 00	154,000 00		
Building Loan Stock, No. 4 (1873).....	115,000 00	115,000 00		
Central Park Fund Stock (1887).....	*3,066,071 00	3,066,071 00		
“ “ (1898).....	674,300 00	674,300 00		
Central Park Improvement Fund Stock (1887).....	1,666,600 00	2,083,200 00	416,600 00	
Central Park Improvement Fund Stock (1876).....		833,000 00	833,000 00	
The Croton Water Stock of the city of New York (1883).....		525,000 00	525,000 00	
Floating Debt Fund Stock of the city of New York (1878).....		2,748,000 00	2,748,000 00	
Real Estate Bonds of the Corporation of the city of New York (1873).....		300,000 00	300,000 00	
Revenue Bonds.....	4,976,250 00	1,230,100 00		3,746,150 00
Assessment Bonds of city of N. Y. (1861)	789,600 00	789,600 00		
“ “ “ “ (1862)	308,600 00	308,600 00		
Street Improvement Fund Bonds of the city of New York (1863).....		300,000 00	300,000 00	
Assessment Fund Bonds of the city of New York (1864).....		500,000 00	500,000 00	
	\$23,876,010 00*	\$23,433,644 00	\$5,851,500 00	\$6,293,866 00

\*The Comptroller's Annual Report for 1859, page 72, stated the amount of Stocks and Bonds outstanding, December 31, 1859, to be..... \$23,875,939 00

To which there should have been added for Central Park Fund Stock of 1887, issued to the Commissioners of the Sinking Fund, and omitted in Statement, the sum of..... 71 00

Making the actual amount as above stated..... \$23,876,010 00

Total amount outstanding December 31, 1858..... \$22,689,298 00  
“ “ December 31, 1859..... 23,876,010 00  
“ “ December 31, 1860..... 23,433,644 00

VOUCHERS FOR BONDS AND STOCKS REDEEMED AND INTEREST PAID.—In connection with the foregoing Report, and accompanying tables, of the Stock Clerk, the following are submitted for the purpose of exhibiting the result of an examination of the vouchers taken for Stocks and Bonds redeemed and Interest paid during the year 1860:

CITY OF NEW YORK—DEPARTMENT OF FINANCE,  
COMPTROLLER'S OFFICE,

February 16, 1861.

Mr. W. H. DIKEMAN, *Stock Clerk*.

DEAR SIR—During the past year, warrants on the City Treasury for a large amount have been executed, for the purpose of paying interest upon the outstanding Stocks and Bonds of the Corporation, and retiring the principal of a portion thereof, and I have authorized and directed Mr. Richard A. Storrs, First Assistant Book-keeper, to make an examination of the vouchers taken for said warrants, and to make a report to me thereon.

I have to request that you will aid Mr. Storrs in making such examination.

Respectfully yours,

(Sig'd)

ROBT. T. HAWS,

*Comptroller.*

CITY OF NEW YORK—DEPARTMENT OF FINANCE,  
COMPTROLLER'S OFFICE,

March 23, 1861.

Hon. ROBERT T. HAWS, *Comptroller, &c.*

SIR—In compliance with the instructions received from you some weeks since, I have examined the vouchers taken, and now on file in this office, for interest on various Stocks and Bonds of the Corporation, and for the redemption of the principal of certain of said Bonds, during the year 1860, and now have the honor to present the following report, giving the results thereof:

REVENUE BONDS.—The amount of "B" warrants on the City Treasury, drawn in the Auditing Bureau, and registered in the Comptroller's office during the year, for the redemption of Revenue Bonds, was as follows:

For Revenue Bonds of 1859, payable in 1860.....	\$4,976,250 00
“ “ of 1860, “ 1860.....	2,838,500 00
	<hr/>
	\$7,814,750 00

The amount of "A" warrants drawn and registered as above, for Interest on Revenue Bonds, was as follows:

On Revenue Bonds of 1859, payable in 1860.....	\$272,568 85
“ “ of 1860, “ “ .....	56,393 70
	<hr/>
	328,962 55
	<hr/>
	\$8,143,712 55

Of the above, the Stock Clerk exhibited to me canceled Bonds of the description above stated, amounting to.....\$7,773,550 00

He also exhibited receipts of the respective parties in whose favor the aforesaid Bonds were payable, for interest paid them on said Bonds, amounting to..... 327,833 81

Carried forward .....	\$8,101,383 81	\$8,143,712 55
-----------------------	----------------	----------------

Brought forward.....	\$8,101,383 81	\$8,143,712 55
Also, a Bond of Indemnity, duly approved by the Comptroller, for amount of Revenue Bond of 1860, No. 511, payable July 1, 1860, said to have been lost, and a receipt therefor.....	5,000 00	
Receipt for interest on same.....	295 89	
I also found in the possession of the Stock Clerk un- paid warrants, drawn for the above purposes, but not called for, say, For principal of Bonds.....	36,200 00	
And for interest thereon.....	832 85	
	<hr/>	8,143,712 55

COUNTY REVENUE BONDS.—The amount of warrants drawn on the County Treasury, and registered in the Bureau of County Affairs, during the year, for the redemption of County Revenue Bonds, and the payment of interest thereon, was as follows:

For County Revenue Bonds of 1860, payable in 1860.....	\$2,702,100 00
For interest on the same.....	46,897 66
	<hr/>
	\$2,748,997 66

For the above, the following vouchers, &c., were exhibited to me, viz.:

Canceled Bonds amounting to.....	\$2,700,700 00
Receipts for interest paid on the same.....	46,848 41
Warrants for payment of Bonds not yet presented..	1,400 00
Warrants for payment of interest not yet presented..	49 25
	<hr/>
	\$2,748,997 66

#### STOCKS PAYABLE FROM APPROPRIATIONS RAISED BY TAXATION.

REDEMPTION OF PUBLIC BUILDING STOCK No. 3.—The amount of "A" warrants, drawn and registered for the above, was.....

\$50,000 00

For which a certificate for same amount of Stock, duly receipted and canceled, is on file with the Stock Clerk.

REDEMPTION OF PUBLIC STOCK FOR REBUILDING TOMPKINS MARKET.—For a warrant drawn for the above purpose.....

\$17,000 00

A certificate for an equal amount of Stock, duly receipted and canceled, was shown to me.

#### INTEREST ON STOCKS PAYABLE FROM APPROPRIATIONS PROVIDED FOR BY TAXATION.

Amount of "A" warrants drawn in favor of the Chamberlain:

For interest payable February 1, 1860.....	\$99,241 64
" " " May 1, " .....	98,905 31
" " " July 1, " .....	421 97
" " " August 1, " .....	105,979 38
" " " November 1, " .....	115,781 92
	<hr/>
Carried forward.....	\$420,330 22



Brought forward.....	\$420,330 22
Amount of Warrant No. 10,052, drawn for payment of interest on Central Park Improvement Fund Stock, due November 1st, in addition to the amount paid through the Chamberlain.....	76 44
	<u>\$420,406 66</u>

Receipts of the Chamberlain and of Mr. James Lenox, for the above amounts, are on file.

INTEREST ON MONEYS BORROWED UPON THE TRUST ACCOUNTS.

Amount of "B" Warrants drawn in favor of the Chamberlain:

For interest on bonds payable May 1, 1860.....	\$34,489 00
" " " " November 1, 1860.....	50,092 92
Receipts of the Chamberlain for the above, are on file .....	<u>\$84,581 92</u>

WARRANTS DRAWN BY THE COMMISSIONERS OF THE SINKING FUNDS.

REDEMPTION OF WATER STOCK, *payable on and after 1st January, 1858.*—The amount of warrants drawn and registered on the 3d January, 1860, to redeem the amount of said Stock then outstanding, including interest thereon, is ..... \$44,300 04

For the above, the following vouchers were exhibited:

Certificates surrendered and receipted, filed with the Stock Clerk, including the accrued interest thereon.....	\$35,049 89
Warrants not called for.....	9,250 15
	<u>44,300 04</u>

REDEMPTION OF WATER STOCK, *payable January 1, 1860.*—The amount of warrants drawn and registered for the redemption of said Stock, including interest on the same, was.. ..... \$2,523,289 97

For the above the following vouchers were exhibited, viz.:

Certificates for said Stock, duly receipted and canceled, including the interest accrued on same.....	\$2,473,227 65
Warrants not called for.....	50,062 32
	<u>2,523,289 97</u>

INTEREST ON STOCKS PAID FROM THE SINKING FUND FOR PAYMENT OF INTEREST ON THE CITY DEBT.

Amount of warrants drawn in favor of the Chamberlain:

For interest payable February 1, 1860.....	\$113,793 87
" " " May 1, 1860.....	107,777 50
" " " August 1, 1860.....	121,317 99
" " " November 1, 1860.....	112,611 09
Total.....	<u>\$455,500 45</u>

Receipts were taken from the Chamberlain for the above warrants, which were examined by me and found to be correct.

All of which is respectfully submitted.

RICHARD A. STORRS.

# THE SINKING FUNDS OF THE CITY OF NEW YORK.

## COMMISSIONERS FOR 1860.

FERNANDO WOOD, *Mayor*.

ROBERT T. HAWS, *Comptroller*.

GEORGE G. BARNARD, *Recorder*.

ANDREW V. STOUT, *Chamberlain*, until May 14th.

NATHAN C. PLATT, Ditto, from May 14th to Dec. 24th.

DANIEL DEVLIN, Ditto, from Dec. 24th.

CHARLES G. CORNELL, *Chairman Finance Committee Board of Aldermen*.

ALEXANDER L. SHAW, *Chairman Finance Committee Board of Councilmen*.

### Balance Sheet of Ledger—December 31, 1860.

LEDGER FOLIO.	TITLES OF ACCOUNTS.	DEBIT BALANCES.	CREDIT BALANCES.
1	Sinking Fund for Redemption of City Debt...		\$5,107,703 46
10	Sinking Fund for Payment of Interest on City Debt .....		100,000 00
19	Floating Debt Fund Stock of 1878... 6 per cent.	\$125,000 00	
22	Public Building Stock, No. 3..... 5 per cent.	200,200 00	
23	Fire Indemnity Stock of 1868.....	171,368 00	
24	Water Stock of 1870.....	177,037 00	
25	Public Education Stock of 1873.....	104,000 00	
26	Building Loan Stock, No. 4.....	40,000 00	
27	Water Stock of 1875.....	57,900 00	
27	Water Stock (New Reservoir) of 1875	6,100 00	
28	N. Y. City Stocks for Docks and Slips	8,000 00	
29	Water Stock of 1880.....	2,087,025 00	
30	Croton Water Stock of 1890.....	400,000 00	
30	Croton Water Stock of 1883.....	391,200 00	
31	Central Park Fund Stock of 1898...	5,300 00	
31	Central Park Fund Stock of 1887... 6 per cent.	71 00	
31	Central Park Improvement Fund Stock of 1876	290,200 00	
40	New York City Stocks Redeemed .....	65,205 00	
44	Premium and Discount on Stocks .....	6,856 25	
47	Nathan C. Platt, Chamberlain... \$1,098,490 40		
48	Daniel Devlin, Chamberlain ..... 39,518 51		
		1,138,008 91	
54	Number one Warrants Drawn .....		65,767 70
		\$5,273,471 16	\$5,273,471 16

E. E.

H. P. BOSTWICK, *General Book-keeper*.

COMPTROLLER'S OFFICE,

NEW YORK, January, 1861.

STATEMENT OF INVESTMENTS AND ASSETS *made and held for the Redemption of the City Debt, by the Commissioners of the Sinking Funds, December 31st, 1860.*

6 per cent. Floating Debt Fund Stock of the city of New York, redeemable May 1, 1878 .....	\$125,000 00
5 per cent. Public Building Stock No. 3 of the city of New York, redeemable 1861 to 1866.....	200,200 00
5 per cent. Fire Indemnity Stock of the city of New York, redeemable May 5, 1868 .....	171,368 00
5 per cent. Water Stock of the city of New York, redeemable November 1, 1870 .....	177,037 00
5 per cent. Public Education Stock of the city of New York, redeemable May 1, 1873.....	104,000 00
5 per cent. Building Loan Stock No. 4 of the city of New York, redeemable November 1, 1873.....	40,000 00
5 per cent. Water Stock of the city of New York, redeemable July 12, 1875 .....	57,900 00
5 per cent. Water Stock (New Reservoir) of the city of New York, redeemable October 1, 1875....	6,100 00
5 per cent. New York City Stock for Docks and Slips, redeemable November 1, 1875 ....	8,000 00
5 per cent. Water Stock of the city of New York, redeemable November 1, 1880 .....	2,087,025 00
5 per cent. Croton Water Stock of the city of New York, redeemable February 1, 1890 .....	400,000 00
5 per cent. Croton Water Stock of the city of New York, redeemable 1883 .....	391,200 00
5 per cent. Central Park Fund Stock of the city of New York, redeemable July 1, 1898 .....	5,300 00
6 per cent. Central Park Fund Stock of the city of New York, redeemable July 1, 1887.....	71 00
6 per cent. Central Park Improvement Fund Stock of the city of New York, redeemable November 1, 1876.....	290,200 00
Premium and Discount on Stocks purchased...	\$6,856 25
Less amount of Interest on City Stocks.....	562 70
	6,293 55
Amount of cash in hands of the Chamberlain. \$1,138,008 91	
Less amount belonging to the Sinking Fund	
for payment of Interest .....	100,000 00
	1,038,008 91
Amount of Capital of this Fund, December 31, 1860.....	<u>\$5,107,703 46</u>

# CORPORATION OF THE CITY OF NEW YORK.

STATEMENT of the Monthly Receipts of the Commissioners of the Sinking Funds of the City of New York, on account of the Sinking Fund for the Redemption of the Debt of said City for and during the year 1880.

SOURCES OF REVENUE.	JANUARY.	FEBRUARY.	MARCH.	APRIL.	MAY.	JUNE.	JULY.	AUGUST.	SEPTEMBER.	OCTOBER.	NOVEMBER.	DECEMBER.	TOTAL.
Bonds and Mortgages.....	\$4,341 75	\$5,822 50	\$500 01	\$3,199 75	\$3,485 00	\$6,855 51	\$2,431 78	\$1,668 50	.....	\$4,125 00	\$6 3 6 50	\$8,169 75	\$47,436 04
Market Cellar Rents.....	237 50	3,578 93	772 65	370 00	3,433 25	830 00	2 5 00	2,975 00	\$761 55	525 00	2,919 00	1,332 50	18,001 08
Market Fees and Rents.....	7,363 32	6,416 61	7,146 35	6,824 14	7,781 30	6,995 55	7,422 82	7,915 55	7,442 64	12,525 46	10,738 89	11,371 20	99,943 84
Junk Dealers' Licenses.....	10 00	20 00	10 00	.....	5,540 00	5,775 01	415 00	21 00	115 00	75 00	30 00	10 00	12,280 00
Second Hand Deal's do.....	.....	.....	.....	.....	2,550 00	2,175 00	100 00	225 00	25 00	50 00	130 00	50 00	5,325 00
Hackney Coaches do.....	26 00	15 00	23 00	16 00	1 00	3,126 00	681 00	2 00	35 00	30 00	16 00	.....	4,289 00
Stage do.....	.....	.....	20 00	.....	18 00	.....	2,520 00	8,760 00	.....	200 00	180 00	.....	11,698 00
Pawn Brokers' do.....	50 01	.....	.....	.....	2,000 00	551 00	.....	.....	50 00	.....	.....	.....	2,710 00
Street Vaults.....	626 68	926 67	1,543 11	3,979 75	1,518 59	3,530 23	714 65	2,175 77	2,141 76	1,367 79	2,788 57	50 00	23,241 81
Commutation of Quit Rents.....	.....	31 56	137 67	3,478 00	61 67	24 00	.....	2,366 16	263 16	.....	.....	67 16	7,029 88
Rent Estate, Sales of.....	.....	.....	.....	.....	.....	.....	90 00	.....	.....	23,972 39	720 20	.....	24,192 59
Water Lot Quit Rents.....	.....	25 00	.....	.....	2 17	34 65	.....	.....	.....	2 20	.....	.....	151 02
Interest from Investments by the Commissioners.....	7,047 72	42,852 79	.....	.....	38,561 65	.....	.....	42,853 85	.....	15,120 10	45,370 59	.....	191,824 70
Total.....	\$19,702 98	\$60,359 06	\$10,152 81	\$17,867 64	\$65,157 72	\$29,845 97	\$14,840 25	\$67,494 33	\$10,843 81	\$38,002 94	\$69,179 66	\$23,787 9	\$448,675 96

STATEMENT of the Monthly Receipts of the Commissioners of the Sinking Funds of the City of New York, on account of the Sinking Fund for the Payment of Interest on the Debt of said City for and during the year 1880.

SOURCES OF REVENUE.	JANUARY.	FEBRUARY.	MARCH.	APRIL.	MAY.	JUNE.	JULY.	AUGUST.	SEPTEMBER.	OCTOBER.	NOVEMBER.	DECEMBER.	TOTAL.
Int. on Bonds & Mortgages.....	\$2,728 83	\$2,629 88	\$74 61	\$1,063 90	\$6,292 51	\$1,855 70	\$2,091 02	\$2,394 05	\$213 07	\$230 81	\$4,637 21	\$1,929 35	\$26,140 94
Ground Rent.....	216 25	5,133 00	689 00	48 75	5,319 00	280 25	137 50	5,088 00	350 00	.....	4,231 25	2,014 25	23,543 25
Dock and Ship Rent.....	2,061 25	32,093 77	15,467 25	2,669 16	25,071 55	6,873 43	5,566 76	31,497 70	1,566 62	3,007 91	38,666 40	4,638 18	169,309 97
Water Lot Rent.....	1,894 78	150 8	3,529 06	3,095 18	1,405 15	1,757 58	1,757 58	677 36	717 73	692 98	845 81	136 32	15,009 08
House Rent.....	105 63	1,280 41	3,809 91	74 38	1,925 00	3,213 13	1,32 50	4,098 75	163 00	252 74	3,473 75	705 02	19,325 22
Ferry Rent.....	25 00	21,562 50	87 50	125 00	43,387 50	87 50	.....	8,060 00	.....	14,250 00	8,037 50	95,812 50	95,812 50
Croft's Wharf-R.C. Hance.....	10,781 43	8,558 51	7,484 58	8,317 22	59,014 71	132,266 49	239,816 22	143,270 01	16,903 64	527 9 43	42,391 75	43 9 5 55	767,169 02
To, do, J. Kelly.....	1,982 30	1,315 13	1,112 10	949 46	1,237 40	6,867 51	1,104 29	1,03 44	1,255 43	1,074 10	10,65 26	3,914 17	22,850 02
Do, do, J.C. Finckley.....	1,346 43	1,689 42	1,972 44	2,372 45	1,937 58	3,227 09	3 76 05	238 97	304 59	1,275 23	2,052 73	1 0 5 37	4,492 32
Int. on do, do.....	310 56	583 83	660 32	711 46	721 66	3,312 13	72 81	50 50	39 73	29 19	548 15	275 23	8,408 85
Majority Fees.....	342 87	76 40	27 87	27 87	19 25	312 13	72 81	50 50	39 73	29 19	2,270 00	3,243 87	7,091 72
Court Fees and Fines.....	872 80	1,404 00	1,520 00	982 00	1,939 00	4,833 00	2,368 25	2,317 25	2,788 00	2,917 25	620 85	333 90	17,451 62
Fines and Penalties.....	19 23	29 30	29 35	217 04	187 12	98 19	425 84	63 47	200 53	13 30	820 00	2,435 76	3,265 31
Sales of Manure.....	193 94	.....	725 69	1,155 50	5,362 33	2,255 44	963 22	619 22	1,2 9 78	2,098 78	5 00	.....	17,928 68
Common Land Rent.....	.....	.....	30 00	35 00	32 50	.....	69 00	.....	110 00	10 00	.....	.....	367 50
Sales of Personal Property.....	.....	.....	.....	.....	4 00	.....	.....	6 00	.....	.....	.....	2,877 78	2,887 78
Total.....	\$22,916 53	\$76,738 16	\$34,252 89	\$22,278 24	\$156,376 34	\$154,581 01	\$255,362 04	\$19,798 80	\$35,902 12	\$78,932 71	\$119,451 76	\$67,236 78	\$1,224,047 38

## CORPORATION OF THE

STATEMENT showing the Monthly and aggregate receipts for Licenses and Payments  
during the Year ending

## SINKING FUND FOR THE REDEMPTION OF THE CITY DEBT.

MONTH.	PAWNBROKERS.		SECOND-HAND DEALERS.		JUNK SHOPS.		JUNK CARTS AND BOATS.		CABS AND HACKNEY COACHES.		TRANSFER OF HACKNEY COACHES.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
January ....	1	\$50 00	...	.....	...	.....	1	\$10 00	5	\$25 00	1	\$1 00
February ...	...	.....	...	.....	...	.....	2	20 00	3	15 00	...	.....
March .....	...	.....	...	.....	...	.....	1	10 00	4	20 00	3	3 00
April .....	...	.....	...	.....	...	.....	...	.....	2	10 00	6	6 00
May .....	47	2,350 00	138	\$3,450 00	190	\$4,750 00	336	3,360 00	...	.....	2	2 00
June .....	4	200 00	51	1,275 00	59	1,475 00	173	1,730 00	625	3,125 00	...	.....
July .....	...	.....	4	100 00	3	75 00	34	340 00	140	678 00	3	3 00
August .....	...	.....	9	225 00	4	100 00	19	190 00	58	258 00	2	2 00
September..	1	50 00	1	25 00	1	25 00	9	90 00	19	93 00	2	2 00
October ....	...	.....	2	50 00	1	25 00	5	50 00	6	30 00	...	.....
November..	...	.....	6	150 00	...	.....	3	30 00	3	15 00	1	1 00
December...	1	50 00	2	50 00	...	.....	1	10 00	...	.....	...	.....
TOTAL .....	54	\$2,700 00	213	\$5,325 00	258	\$6,450 00	584	\$5,810 00	865	\$4,269 00	20	\$20 00



## CITY OF NEW YORK.

to the CITY CHAMBERLAIN, by DAVID T. VALENTINE, Clerk of the Common Council,  
December 31st, 1860.

			GENERAL FUND.								PAID CHAMBER- LAIN.	
STAGES, AND TRANSFER OF STAGES.		TOTAL.	INTELLIGENCE OFFICES.		HACK DRIVERS.		STAGE DRIVERS.		CITY SEALS.		TOTAL.	Amount.
No.	Amount.		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.		
....	....	\$86 00	1	\$25 00	21	\$21 00	37	\$9 25	....	....	\$55 25	\$141 25
....	....	35 00	1	25 00	8	8 00	60	16 50	....	....	49 50	84 50
20	\$20 00	53 00	....	....	9	9 00	133	33 25	....	....	42 25	95 25
....	....	16 00	....	....	2	2 00	38	9 50	....	....	11 50	27 50
18	18 00	13,930 00	27	412 50	3	3 00	64	16 00	....	....	431 50	14,361 50
....	....	7,805 00	8	100 00	394	294 00	40	10 00	....	....	504 00	8,309 00
126	2,520 00	3,716 00	3	62 50	115	115 00	760	190 00	....	....	367 50	4,083 50
444	8,760 00	9,535 00	3	62 50	113	113 00	401	115 25	....	....	2 0 75	9,825 75
....	....	235 00	2	50 00	30	30 00	88	22 00	....	....	102 00	287 00
10	200 00	355 00	1	25 00	20	20 00	113	28 25	....	....	73 25	428 25
9	180 00	376 00	1	25 00	16	16 00	106	26 50	....	....	67 50	443 50
....	....	110 00	....	....	7	7 00	63	15 75	....	....	22 75	132 75
627	\$11,698 00	\$36,302 00	47	\$787 50	738	\$738 00	1969	\$492 25	....	....	\$2017 75	\$38,319 75

## MAYORALTY FEES.

## REPORT OF THE CHIEF CLERK IN THE MAYOR'S OFFICE.

NEW YORK, January 2d, 1861.

Hon. ROBERT T. HAWS, *Comptroller*,

SIR:—In compliance with your request, I send you herewith a statement of the moneys received by me for Mayoralty Fees, &c., during the year 1860.

The following comparative statement exhibits the receipts for the different classes of fees in 1859 and 1860.

	1860.		1859.	
	No.	Amount.	No.	Amount.
Fees on Auctioneers' State Bonds, approved.....	149	\$484 25	130	\$422 50
“ “ City “ “ .....	134	402 00	137	411 00
Mayoralty Seals and Certificates “ .....		182 37		198 50
Oaths and Affidavits “ .....		23 10		26 35
Total.....		\$1,091 72		\$1,058 35

Respectfully, &amp;c.,

J. B. AULD, *Chief Clerk*.

STATEMENT of Moneys received by J. BLAKENEY AULD, *Chief Clerk in the Mayor's Office*, during the year 1860.

WEEK ENDING.	Fees on Auctioneers' State Bonds.	Fees on Auctioneers' City Bonds.	Mayoralty Seals and Certificates.	Oaths and Affidavits.	AMOUNT.	TOTAL.
January 5th, 1860.....	\$26 00		\$2 25	\$ 75	\$29 00	
“ 12th, “ .....	113 75	\$3 00	15 12	1 50	133 37	
“ 19th, “ .....	107 25	6 00	6 75	2 12	122 12	
“ 26th, “ .....	42 25	6 00	9 00	1 13	58 38	
						\$342 87
February 2d, “ .....	19 50		12 88	1 25	33 63	
“ 9th, “ .....	9 75	3 00	2 25	24	15 24	
“ 16th, “ .....	6 50		10 87	50	17 87	
“ 23d, “ .....	6 50	3 00		25	9 75	
						76 49
March 1st, “ .....	6 50	3 00	2 12	13	11 75	
“ 8th, “ .....	3 25		6 75	13	10 13	
“ 15th, “ .....	6 50	3 00			9 50	
“ 22d, “ .....	13 00	9 00	4 50	37	26 87	
“ 29th, “ .....	6 50	6 00	2 25		14 75	
						73 00
April 5th, “ .....	3 25		2 25	12	5 62	
“ 12th, “ .....	6 50	6 00			12 50	
Carried forward.....	\$379 00	\$48 00	\$76 99	\$8 49	\$18 12	\$492 36

## REPORT of J. BLAKENEY AULD, Chief Clerk in the Mayor's Office.—CONTINUED.

WEEK ENDING.	Fees on Auctioneers' State Bonds.	Fees on Auctioneers' City Bonds.	Mayoralty Seals and Certificates.	Oaths and Affidavits.	AMOUNT.	TOTAL.
Brought forward.....	\$379 00	\$48 00	\$76 99	\$8 49	\$18 12	\$492 36
April 19th, 1860.....	3 25				3 25	
" 26th, ".....	3 25	3 00		25	6 50	
May 3d, ".....	3 25	3 00			6 25	27 87
" 10th, ".....	3 25	3 00	6 75		13 00	
" 17th, ".....	3 25	3 00	2 25		8 50	
" 24th, ".....	3 25		2 25		5 50	
" 31st, ".....	6 50	6 00	6 75	38	19 63	
June 7th, ".....	19 50	24 00	4 50	1 37	49 37	52 88
" 14th, ".....	9 75	81 00	6 75	13	97 63	
" 21st, ".....	6 50	99 00		25	105 75	
" 28th, ".....	6 50	15 00	4 25		25 75	
July 5th, ".....		12 00	2 00	1 35	15 35	278 50
" 12th, ".....	3 25	27 00		1 73	31 98	
" 19th, ".....	6 50	9 00	4 50	1 62	21 62	
" 26th, ".....		3 00		86	3 86	
August 2d, ".....		3 00	2 25	1 62	6 87	72 81
" 9th, ".....		15 00	6 75	98	22 73	
" 16th, ".....		6 00	2 25	50	8 75	
" 23d, ".....			2 13	12	2 25	
" 30th, ".....	3 25	6 00		74	9 99	
Sept'r 6th, ".....			4 50	1 23	5 73	50 59
" 13th, ".....	3 25	3 00	15 75	50	22 50	
" 20th, ".....	3 25	6 00			9 25	
" 27th, ".....			2 25		2 25	
October 4th, ".....	3 25	6 00	25	37	9 87	39 73
" 11th, ".....			2 25		2 25	
" 18th, ".....		3 00	2 25	25	5 50	
" 25th, ".....	3 25	6 00	2 25		11 50	
Nov'ber 1st, ".....			2 25		2 25	29 12
" 8th, ".....			2 25	12	2 37	
" 15th, ".....	6 50	6 00	2 25		14 75	
" 22nd, ".....			6 75		6 75	
December 6th, ".....	3 25	3 00	2 25		8 50	26 12
" 13th, ".....	3 25	3 00	2 25	12	8 62	
" 20th, ".....			2 25	12	2 37	
" 27th, ".....			2 25		2 25	21 74
Total.....	\$484 25	\$402 00	\$182 37	\$23 10		\$1,091 72

## REPORT OF THE MAYOR'S FIRST MARSHAL.

MAYOR'S OFFICE, NEW YORK, DEC. 31, 1860.

To Hon. ROBT. T. HAWS, *Comptroller*:

SIR:—In compliance with your request, I herewith respectfully submit a statement of the amount of the monthly and aggregate receipts and payments to the City Chamberlain, by the First Marshal, during the year 1860, for licenses granted by his Honor the Mayor, specifying the purposes for which such licenses were granted, and the number granted for each purpose; also, of the amount received and paid over, as above, for fines imposed for non-compliance with or violation of the ordinances in respect to licenses for such purposes.

The number of licenses granted, and the amounts received therefor, during the year, were as follows:

FOR WHAT PURPOSE.	NO.	AMOUNT.	TOTAL.
Public Venders.....	276	\$1,380 00	\$1,646 00
Do. Renewals.....	532	266 00	
Express.....	178	890 00	1,512 50
Do. Renewals.....	249	622 50	
Cartmen.....	416	416 00	805 50
Do. Renewals.....	779	389 50	
Dirt Carts.....	603	603 00	712 50
Do. Renewals.....	433	109 50	
Public Carts.....	1038	2,593 00	5,229 50
Do. Renewals.....	5269	2,634 50	
Porters.....	80	80 00	138 25
Do. Renewals.....	233	58 25	
Charcoal Wagons.....	63	157 50	231 50
Do. Renewals.....	143	74 00	
Kindling Wood.....	53	132 50	142 00
Do. Renewals.....	19	9 50	
Powder.....	31	77 50	112 00
Do. Renewals.....	69	34 50	
Boarding Houses.....	49		490 00
Railroad Cars.....	153		5,800 00
Wooden Ware.....	1		2 50
Chimney Sweepers.....	3		9 00
Hay-Scales and Weighers.....	9		225 00
Fines.....	219		326 00
Differences.....	2		1 00
TOTAL.....			\$17,383 25

In conformity with the requirements of the ordinances, the moneys received as above have been deposited daily with the Chamberlain, and daily accounts of the same rendered to the Comptroller, accompanied by receipts of the Chamberlain.

Of the above amount, there was deposited to the credit of the Sinking Fund, for payment of Interest on the City Debt..... \$326 00  
And to the credit of "General Fund"..... 17,057 25

\$17,383 25

Very respectfully, &c.,

J. C. BURNHAM, *First Marshal*.

CORPORATION OF THE CITY OF NEW YORK.

ACCOUNT OF FINES COLLECTED AND PAID INTO THE CITY TREASURY, DURING THE YEAR 1860, BY THE CLERKS OF THE SEVERAL DISTRICT POLICE COURTS IN SAID CITY.

The following extract from the Act, chap. 264 of the Laws of 1858, is printed on the blanks furnished to the several Police Justices' Clerks for their Monthly Returns:

§ 3. All fines imposed by the several Police Courts, shall be received by the Justices' Clerks thereof respectively, who shall return the same monthly, under oath, to the Chamberlain of said City.

The following is also printed on said blanks: "The several Police Justices' Clerks should render to the COMPTROLLER, under oath, on the first day of each and every month, or within three days thereafter, an account of all moneys collected by them during the preceding month, and since their last return, the same to exhibit the dates of collection, names of persons from whom, the purpose for which, and the amount received; also the total amount, and such monthly return should be accompanied by a receipt of the Chamberlain for the amount so collected."

COURT.	NAME OF CLERK.	DECEMBER, 1859.		JANUARY, 1860.		FEBRUARY, 1860.		MARCH, 1860.		APRIL, 1860.		MAY, 1860.		JUNE, 1860.		JULY, 1860.		AUGUST, 1860.		SEPTEMBER, 1860.		OCTOBER, 1860.		NOVEMBER, 1860.		DECEMBER, 1860.		TOTAL.
		Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	
First District Police...	M. N. Jones.	\$2 00	Jan. 4.																									\$2 00
First do	M. N. Jones.													\$140 00	July 3.	\$419 00	August 6.	\$714 00	Sept. 1.	\$778 00	Oct. 8-10.	\$526 00	Nov. 5.	\$312 00	Dec. 8.			2,889 00
First do	John Lalor.	96 00	Jan. 5.	\$75 00	Feb. 3.	\$32 00	March 1.			\$164 00	May 5-7.	\$186 00	June 5.															613 00
Second do	Thomas W. Murray.	197 00	" 4.	164 00	" 2.	235 00	" 2.	\$375 00	April 2.	250 00	" 17.	321 00	" 12.															1,542 00
Second do	James M. Murray.													402 50	July 3.	503 00	August 3.	450 00	Oct. 4.	418 00	Oct. 4.	349 00	Nov. 3.	411 00	Dec. 1.			2,593 50
Third do	James Steers.	42 00	Jan. 3.	71 00	Feb. 2.	32 00	March 1.	257 00	April 4.	169 00	May 8.							261 00	Sept. 1.			116 00	" 2.	93 00	Dec. 4.			1,041 00
Third do	Wm. B. Rockwell.	24 00	" 10.	72 00	" 2.	103 00	" 2.					242 00	June 2.	268 00	July 3.	380 00	August 2.			173 00	Oct. 8.							1,262 00
Fourth do	Wm. Dudge.			17 00	" 1.	67 00	" 1.	107 00	April 2.	173 00	May 1.	126 00	" 20.	139 00	" 3.	95 00	" 1.	235 00	Sept. 4.					56 00	Nov. 3.	150 00	Dec. 5.	1,391 00
Fourth do	John Lalor.													131 00	" 3.	177 00	" 2.			123 00	" 6.	163 00	" 7.			51 00	Dec. 31.	594 00
Total		\$361 00		\$399 00		\$529 00		\$739 00		\$756 00		\$875 00		\$1,140 50		\$1,574 00		\$1,660 00		\$1,664 00		\$1,210 00		\$906 00		\$54 00		\$11,927 50

CORPORATION OF THE CITY OF NEW YORK.

ACCOUNT OF COURT FEES COLLECTED AND PAID INTO THE CITY TREASURY, DURING THE YEAR 1860, BY THE CLERKS OF THE SEVERAL DISTRICT (CIVIL) COURTS IN SAID CITY.

The Act, chap. 344, of the Laws of 1857, provides as follows: "§ 73. It shall be the duty of the Clerk of each of these Courts to collect and receive all the fees thereof, and to account for and pay the same into the City Treasury, monthly, under oath, on the first day of each and every month, or within three days thereafter, which account shall contain the title of each case and the amount of fees received therein, and the salary of such Clerk shall not be paid until he shall have so accounted and paid, and he shall perform no service until he shall have received the legal fees thereof."

COURT.	NAME OF CLERK.	DECEMBER, 1859.		JANUARY, 1860.		FEBRUARY, 1860.		MARCH, 1860.		APRIL, 1860.		MAY, 1860.		JUNE, 1860.		JULY, 1860.		AUGUST, 1860.		SEPTEMBER, 1860.		OCTOBER, 1860.		NOVEMBER, 1860.		DECEMBER, 1860.		TOTAL.
		Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	Amount.	When paid Cham-berlain.	
First District Court.	Isaac B. Batchelor.	\$241 00	Jan. 3.	\$262 25	Feb. 3.	\$264 50	March 1.	\$273 00	March 31.	\$278 00	May 1.	\$245 00	June 7.	\$210 00	July 5.	\$282 00	August 4.	\$360 00	Sept. 1.	\$284 00	Oct. 4.	\$250 00	Nov. 8.	\$265 50	Dec. 8.			\$3,215 25
Second "	Thos. F. Peers.	149 50	June 18.	143 50	June 18.	135 00	June 18.	147 25	June 18.	124 50	June 18.	121 00	" 18.	141 75	June 29.	155 25	" 2.	132 50	" 1.	151 75	Sept. 29.	177 50	" 1.	124 25	" 1.			1,706 75
Third "	Wm. E. Smith, Jr.	190 50	Feb. 1.	154 50	Feb. 1.	203 00	May 2.	281 50	May 2.	226 50	" 9.	154 00	July 31.	204 00	July 31.	197 50	Sept. 1.	158 50	Dec. 24.	163 50	Dec. 24.	180 00	Dec. 24.	195 00	" 24.			2,311 50
Fourth "	David Semman.	486 00	June 22.							484 25	June 22.																	1,519 87
Fifth "	E. S. McPherson.	264 50	" 28.	130 00	June 28.	199 00	June 28.	269 50	June 28.	202 50	June 28.	193 50	" 28.	150 50	July 21.	142 50	August 4.	59 00	Aug. 31.	131 00	Oct. 4.	161 50	" 8.	111 50	" 5.	90 50	" 29.	2,105 50
Sixth "	John Waite.	370 00	Jan. 3.	309 50	Feb. 23.	286 00	March 5.	243 00	April 3.	331 25	May 3.	291 75	" 6.	340 00	" 6.	303 50	Sept. 7.	225 50	Sept. 7.	328 50	" 3.	392 25	" 5.	309 50	" 11.			3,630 75
Seventh "	Michael McMunn.			88 25	" 1.	82 75	" 2.	84 75	March 31.	86 25	" 2.	84 50	July 7.	84 75	" 7.	104 50	August 1.	84 25	" 1.	85 00	" 1.	97 75	Oct. 31.	70 75	" 1.	93 00	Dec. 31.	1,046 50
Total		\$1,601 50		\$1,088 00		\$1,170 25		\$1,302 00		\$1,249 00		\$1,574 00		\$1,134 00		\$1,185 25		\$1,019 75		\$1,144 75		\$1,337 75		\$1,281 87		\$400 00		\$15,527 12





## BUREAU OF DEPOSIT AND DISBURSEMENT.

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The amended Charter of 1857 provides that the Department of Finance, the chief officer of which is called the Comptroller of the city of New York, "shall have the control of all the fiscal concerns of the Corporation;" but such control is, in some respects, a very limited one.

The Chamberlain is not appointed by the Comptroller, nor is he subject to removal by him, as the other subordinate officers in said Department are, and the Comptroller has no voice or responsibility in relation to the selection of the Bank or Banks in which the public moneys are to be deposited.

The following communications from the Clerk of the Common Council show the changes made in the office of Chamberlain during the year 1860:

### OFFICE OF CLERK OF COMMON COUNCIL,

No. 8 City Hall,

ROBERT T. HAWS, Esq.,

NEW YORK, May 15th, 1860.

*Comptroller:*

SIR—At a meeting of the Board of Aldermen, held in the Chamber of the Board, in the City Hall of the city of New York, on Monday, 14th inst.,

NATHAN C. PLATT,

on the nomination of His Honor the Mayor, was duly appointed Chamberlain of the city of New York, *vice* A. V. STOUT, removed.

Yours truly,

D. T. VALENTINE, *Clerk.*

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### OFFICE OF CLERK OF COMMON COUNCIL,

No. 8 City Hall,

ROBERT T. HAWS, Esq.,

NEW YORK, Dec. 26th, 1860.

*Comptroller:*

SIR—At a meeting of the Board of Aldermen, held in the Chamber of the Board, in the City Hall, on Monday, the 24th day of December, 1860,

DANIEL DEVLIN

was, on the nomination of His Honor the Acting Mayor, duly appointed to the office of City Chamberlain of the city of New York, *vice* NATHAN C. PLATT, removed.

Yours truly,

D. T. VALENTINE, *Clerk C. C.*

## BUREAU OF DEPOSIT AND DISBURSEMENT—CONTINUED.

The following communications, from the present Chamberlain, show the name of the Bank selected by him as the depository of the public funds, also the names of persons authorized by him to receipt, in his name, for moneys paid into the City and County Treasuries respectively :

DEPARTMENT OF FINANCE, CHAMBERLAIN'S OFFICE,  
NEW YORK, Dec. 28th, 1860.

ROBT. T. HAWS, Esq., *Comptroller* :

DEAR SIR—According to the provisions of the law, I hereby notify you that I have selected the Broadway Bank as the depository of all funds received by me as Chamberlain, on account of the City and County of New York.

Very respectfully, your obedient servant,  
DANIEL DEVLIN, *Chamberlain*.

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DEPARTMENT OF FINANCE, CHAMBERLAIN'S OFFICE,  
BROADWAY BANK, NEW YORK, Dec. 28, 1860.

ROBT. T. HAWS, Esq.,  
*Comptroller* :

DEAR SIR—Benjamin A. Walker, Receiving Teller of the Broadway Bank, is authorized to receive and sign receipts for all deposits made by James Kelly, Esq., Receiver of Taxes. And Mr. Henry A. Ovington is authorized to receive and sign receipts for all deposits on account of the City and County of New York, which deposits are to be made at the Broadway Bank.

Very respectfully, your obedient servant,  
DANIEL DEVLIN, *Chamberlain*.

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## EXTRACTS FROM THE CHARTER, LAWS AND ORDINANCES DEFINING THE DUTIES OF THE CHAMBERLAIN.

There shall be an Executive Department which shall be denominated the "Department of Finance," which shall have control of all the fiscal concerns of the Corporation, and shall prescribe the forms of keeping and rendering all city accounts; and all accounts rendered to, or kept in the other departments of the city government, shall be subject to the inspection and revision of the officers of this Department. It shall settle and adjust all claims in favor of or against the Corporation, and all accounts in which the Corporation is concerned, either as debtor or creditor. The chief officer of this Department shall be called the "Comptroller of the City of New York." \* \* \* \* \* There shall be a bureau in this Department for the reception of all moneys paid into the treasury of the city, and for the payment of moneys on the warrant drawn by the Comptroller, and countersigned by the Mayor and Clerk of the Common Council; and the chief officer thereof shall be called the "Chamberlain of the City of New York." The Chamberlain shall keep books, showing the amounts paid on account of the several appropriations; and no warrants shall be paid on account of any appropriations after the

## DUTIES OF THE CHAMBERLAIN—CONTINUED.

amount authorized to be raised by tax for that specific purpose shall have been expended.—[*Charter of 1857*, § 22.]

It shall be the duty of the Common Council to provide for the accountability of all officers and other persons to whom the receipt or expenditure of the funds of the city shall be intrusted, by requiring from them sufficient security for the performance of their duties or trust, which security shall be annually renewed; but the security first taken shall remain in force until new security shall be given.—[*Ibid*, § 30.]

## CHAPTER 477.

## AN ACT IN RELATION TO THE BANK DEPOSIT, AND CUSTODIAN OF PUBLIC MONEYS IN NEW YORK.

Passed April 17, 1860—three-fifths being present.

*The People of the State of New York, represented in Senate and Assembly, do enact as follows:*

SEC. 1.—All moneys belonging to the city or county of New York shall be deposited by the legal custodian thereof, forthwith, without delay, from time to time, as received by him, in any bank which he shall under his official bonds select for that purpose, and they shall not be withdrawn therefrom except as provided specifically by law or ordinance. And the said custodian of said moneys, who is both Chamberlain of said city and Treasurer of the county, by virtue of special laws to that effect, shall continue in the office which he now fills, only until the expiration of the term of office for which the Comptroller of the city of New York, now in office, was elected, but no longer.

SEC. 2.—This act shall take effect immediately.

## CHAPTER 186.

## AN ACT RELATIVE TO THE CHAMBERLAIN OF THE CITY OF NEW YORK.

Passed April 12, 1861—three-fifths being present.

*The People of the State of New York, represented in Senate and Assembly, do enact as follows:*

SECTION 1.—The Chamberlain of the city of New York shall hold his office for the term of four years from the time of his appointment, and until his successor shall be duly appointed and qualified, and shall be subject to removal from office only for the causes and in the manner by the same authority and by the proceedings now provided by law for the removal of the Mayor, Comptroller, and Corporation Counsel of said city, and not otherwise. The Chamberlain of said city, appointed on the twenty-fourth day of December, eighteen hundred and sixty, shall hold his office for the term above provided, and shall not be subject to removal therefrom except as above specified.

SECTION 2.—This act shall take effect immediately.

## DUTIES OF THE CHAMBERLAIN—CONTINUED.

## REVISED ORDINANCES OF THE CORPORATION OF 1859, CHAPTER III., ARTICLE VIII.

## OF THE BUREAU OF DEPOSIT AND DISBURSEMENT.

§ 85. This bureau, the chief officer of which shall be called the Chamberlain of the city of New York, is charged with the duty of receiving moneys paid into the treasury of the city, and the payment of moneys therefrom.

§ 86. Before entering upon the duties of his office, the Chamberlain shall execute a bond to the Corporation, with one or more sureties, to be approved by the Comptroller, in the penal sum of two hundred thousand dollars, conditioned for the faithful performance of the duties of his office.

§ 87. The Chamberlain shall forthwith deposit all moneys which he may, from time to time, receive, in one or more of the banks in the city of New York, and credit the same to the appropriate accounts and the various appropriations.

§ 88. He shall, on Thursday in each week, report to the Comptroller the amount deposited by him, as required by the last section; the persons respectively, from whom it was received, and on what account, and the bank or banks in which it is deposited, and to what account credited.

§ 89. He shall, on the first Monday in January, April, July, and October, in each year, render to the Comptroller an account current of the moneys received and paid by him on account of the Corporation, during the preceding quarter, and at the same time deliver to the Comptroller his vouchers for the same, with a certificate of the Cashier of the bank in which his deposits are made, showing the amount standing to the credit of the treasury, and of the Commissioners of the Sinking Fund.

§ 90. He shall not pay any warrant drawn upon the treasury, unless it be drawn, signed, and countersigned, as prescribed by section 15.\*

§ 91. No money received by the Chamberlain, on account of the Corporation, and by him deposited as prescribed by section 87, shall be drawn from the bank or banks in which it is deposited, except on the warrant of the Comptroller, drawn, signed, and countersigned, and containing a distinct reference to the appropriation under which it is drawn, as prescribed in section 15, except where otherwise provided by law, and in no case shall the Chamberlain pay any warrant drawn on him without having a sufficient sum to the credit of such appropriation as the warrant designates.

§ 92. The Chamberlain may employ two clerks in this bureau, to be denominated First and Second Clerks, who shall keep the accounts of this bureau, and also a complete set of books showing the amounts paid on account of the several appropriations, according to the provisions of the Charter and this ordinance. The First Clerk shall receive for his services fifteen hundred dollars annually; the Second Clerk shall receive for his services twelve hundred dollars annually; and the Chamberlain shall charge the same in his account with the Corporation.

\* § 15. He (the Comptroller) shall draw and sign all warrants on the Chamberlain, for moneys which he is authorized to draw from the treasury, and present the same with the vouchers to the Mayor, to be countersigned by him and the Clerk of the Common Council respectively. But no such warrant shall be drawn unless the sum specified therein is embraced in an appropriation previously made for that purpose by the Common Council



## DUTIES OF THE CHAMBERLAIN—CONTINUED.

RULES AND REGULATIONS PRESCRIBED BY THE COMPTROLLER.—The following extracts from the Annual Report of Ex-Chamberlain Stout to the Comptroller for the year 1859, contain a summary of the duties of the Chamberlain, also a description of the books in use and the manner of keeping and rendering his accounts, as prescribed by the Comptroller.

## DUTIES OF THE CHAMBERLAIN.

The Charter of 1857 provides that there shall be a bureau in the Department of Finance, for the reception of all moneys paid into the treasury of the city, and for the payment of moneys on warrants drawn by the Comptroller, countersigned by the Mayor and the Clerk of the Common Council; the chief officer of which bureau shall be called the Chamberlain of the City of New York.

The Chamberlain of the City of New York, by virtue of his office, is, by law, County Treasurer of the County of New York.

He is the Treasurer of the Board of Education, and is required to collect, receive, and keep an account of the moneys apportioned by the State to the City and County of New York for the support of common schools therein, as well as the amounts raised by tax in said city and county for that purpose; and to disburse the same upon drafts drawn on him by said Board, signed by their President and Clerk.

The Chamberlain is one of the Commissioners of the Sinking Funds established to provide for the Payment of Interest on the City Debt, and the Redemption of the Principal thereof. All of the revenues of the Corporation, appropriated and pledged to said funds respectively, are paid over to and received by him, and all disbursements on account of said funds are made by him upon Warrants, signed by three of more of the Commissioners, of whom the Comptroller must in all cases be one.

During the last two years, the Chamberlain has acted as *Paymaster* in making the semi-monthly payments in detail, to all the laborers employed under the several Departments of the City Government.

Previous to the year 1848 it was the custom for the Comptroller to draw his warrants in favor of all persons entitled to receive payments, and hand them over to heads of departments, by whom they were delivered to the payees. From 1848 to 1853 it was the practice to advance moneys to the heads of departments, on open requisitions from them in sums varying from \$10,000 to \$50,000. Such moneys were deposited by said officers in various banks of their own selection, to their individual credit, and the amounts disbursed upon their private checks.

A great improvement, or rather an entire change, in this system was made upon the accession of Comptroller Flagg, in 1853. Requisitions from the heads of departments were required to specify the names of all persons to whom payments were to be made, and the nature of the services rendered by them; and warrants were thereupon made out in favor of such persons, respectively, and delivered to the heads of the several departments for distribution to the payees. This plan was pursued for some two years, when the Comptroller determined to have all warrants

## DUTIES OF THE CHAMBERLAIN—CONTINUED.

drawn by him, delivered by the auditor to the persons entitled to the payments for which they were drawn, and their receipts taken for the same.

In 1858 this plan was so far changed as to impose upon the Chamberlain the duty of making the payments to laborers on the streets and elsewhere. For this purpose pay-rolls were prepared and certified by the chiefs of bureaux; and, after being approved by the heads of the proper departments, they were transmitted to the Comptroller for settlement, when they were examined in the Auditing Bureau, and, if correct, warrants were drawn for the amounts, in favor of the Chamberlain, by whom the payments were made in detail, and the vouchers returned to the Comptroller.

This plan of making payments continues to be pursued; and a monthly account is now rendered to the Comptroller, in pursuance of the rules\* established early in 1859.

In addition to the duties thus defined, it has long been the practice for the Chamberlain to pay the quarterly interest on the various stocks and bonds of the Corporation—the Comptroller drawing his warrant for the gross amount in favor of the Chamberlain, who makes the payments in detail.

He is also the legal depositary of certain moneys and securities subject to the orders of the State and County Courts, to be invested, or otherwise held, for the benefit of the parties interested therein. A report of the state of these moneys and securities is made annually to the Board of Supervisors, and also to the Supreme Court, at its first General Term in each year, pursuant to the 80th Rule of said Court; and a report of the moneys, &c., in his hands belonging to infants, is filed in the County Clerk's office, on the 1st of July in each year.

He receives from subscribers to the "Natural History of the State of New York," payment for the volumes of said History delivered by him, and makes an annual return thereof to the Secretary of State.

He also receives payment for the volumes of the Colonial History of the State, delivered to subscribers, and makes an annual return of the same, in January, to the Secretary of the Regents of the University.

\* THE PAYMASTER shall, at the close of each month, or as soon thereafter as practicable, render to the Comptroller, an Account Current in the form prescribed for that purpose, which shall exhibit to the credit of the Mayor, Aldermen, and Commonalty of the City of New York—

- 1st. The balance remaining in his hands, if any, at the close of the last day of the preceding month.
  - 2d. The number and amount of each warrant on the Chamberlain, paid since his last preceding Account Current.
  - 3d. Any other items proper to appear in said Account.
- The debit side of said Account Current shall exhibit—
- 1st. The amount of payments made since his last preceding Account Current on account of each appropriation and account, distinguishing each.
  - 2d. Any other payments made under the direction of the Comptroller, or otherwise.
  - 3d. The balance remaining in his hands, the same to be carried down to a new account.

Every Account Current must be verified by the official signature of the disbursing or Accounting Officer, and be accompanied by original vouchers, with abstracts thereof, for all disbursements charged therein. Separate abstracts must be rendered of vouchers chargeable to each appropriation, and every abstract should be endorsed in such manner as to indicate the title of the Appropriation or account to which its several vouchers are chargeable.

## DUTIES OF THE CHAMBERLAIN—CONTINUED.

The commutation moneys paid by ship-owners, for immigrants brought to this port, are received by the Chamberlain, by whom weekly returns of the same are made to the Commissioners of Emigration.

The Chamberlain is also the depositary of the funds of the First Division of the New York State Militia, and is required to keep an account with each regiment of the division, crediting all the fines paid in by each regiment, and by the several brigade courts-martial; also, the commutation money paid in by the Receiver of Taxes, and charging all payments upon the drafts of the Division Board, and the several Regimental Boards, and moneys paid on proper vouchers for the expenses of courts-martial, annual inspection, &c., of all which returns are made annually, in December, to the Adjutant-General, at Albany.

Separate sets of books are kept, containing accounts of each of the foregoing, and the moneys received on said accounts are kept entirely separate from those belonging to the Corporation and the county government.

## NEW BOOKS OPENED IN 1859—SYSTEM OF ACCOUNTS.

Having been furnished by you, early in the year, with a complete set of new books, for keeping the accounts of the Corporation, the Board of Education, and the Commissioners of the Sinking Funds, and instructions as to the manner of keeping the same, according to the general system adopted by you, I caused them to be opened accordingly, and am happy to state that the method prescribed is simple in theory, and in practice works to the entire satisfaction of the accountants and clerks of this Bureau.

The only books kept are a CASH-BOOK, JOURNAL, LEDGER, and WARRANT REGISTER. The Cash-book contains original entries of all moneys received; also of all payments made, according to the Warrant Register, in which the warrants paid each day, after being assorted, are entered in detail, under heads corresponding to the titles of appropriations or accounts chargeable with the amounts, as indicated by the endorsements on the margins of the warrants. The entries thus made in the Cash-book are posted from thence directly to the Ledger.

The Journal contains original entries of the appropriation made by the Common Council, which are transmitted to this office by the Comptroller; also, of transfers from the several accounts of revenues to the General Fund, &c., &c., all of which entries are posted directly to the Ledger.

For each deposit of money in the City Treasury, duplicate receipts are given by the Chamberlain, at the time of receiving such deposit, one to be retained by the person making the same, and the other to be transmitted by him to the Comptroller.

Weekly Accounts Current are rendered to the Comptroller, according to the forms and rules\* prescribed by him for that purpose, and on the first of each month

\* THE CHAMBERLAIN OF THE CITY OF NEW YORK shall render to the Comptroller, weekly, an Account Current, in the form prescribed for that purpose, which shall exhibit to the credit of the Mayor, Aldermen, and Commonalty of the City of New York—

1st. The balance remaining in his hands at the date of his last preceding Account Current.

## DUTIES OF THE CHAMBERLAIN—CONTINUED.

a balance-sheet of the Ledger is prepared, and transmitted to the Comptroller, exhibiting the condition of each appropriation and account, at the close of the preceding month, thus affording opportunities, at frequent intervals, to compare and check the accounts, and to reconcile and adjust differences therein, if any should occur.

## METHOD OF KEEPING THE ACCOUNTS OF THE CHAMBERLAIN.

The annexed PLAN exhibits the method of keeping the Chamberlain's accounts in use since 1859. The figures in brackets refer to the following explanations, viz.:

[1] Indicates the *Journal entry* made on receiving from the Comptroller a statement of appropriations made by the Common Council, on City account—"Appropriations for the Year" being debited with the aggregate amount, and titles of accounts, expressive of the purposes for which the particular appropriations were made, being credited with the respective sums appropriated for each. (For titles of appropriations made in 1860, see pages 82 to 84.)

[2] Shows the entry made in the *Cash-book* on receipt of moneys on account of the General Fund. N. B.—The revenues of that Fund comprise all the receipts of the Corporation, except

21. The amount of receipts from the several sources of revenue, classified under the usual heads of account, with the names of Collectors, and others, from whom received.

31. Any other items proper to be credited to the Corporation in such Account Current.

The debit side of said Account Current shall exhibit—

1st. The number and amount of Warrants paid on each account; and when the same are dated in different years, distinguishing under a separate head the number and amount of those issued previous to the current fiscal year.

2d. The balance then remaining in his hands, the same to be carried down to a new account.

Said Account Current shall be verified by the official signature of the Chamberlain, and be accompanied by the Warrants charged therein; the same being duly canceled in the usual manner, with abstracts or detailed lists thereof. Separate abstracts should be rendered of Warrants chargeable to different accounts.

In cases when the expiration of a week occurs three days or less before the end of the month, the Account Current may be deferred until the close of the last day of the month, when the same should always be rendered promptly, although the preceding account may have been transmitted within less time than a week.

~~33~~ The Chamberlain shall in no case pay any Warrant drawn on him, without having a sum sufficient for that purpose, to the credit of the appropriation or account designated thereon.

THE CHAMBERLAIN OF THE CITY OF NEW YORK shall render to the Comptroller, weekly, an Account Current, in the form prescribed for that purpose, which shall exhibit to the credit of the Commissioners of the Sinking Funds of said City—

1st. The balance remaining in his hands at the date of his last preceding Account Current, distinguishing the amount belonging to the Fund for the Redemption of the City Debt, and the amount belonging to the Fund for the Payment of Interest on the City Debt.

2d. The amount of receipts from the several sources of Revenue, classified under the usual heads of account, with the names of Collectors and others from whom received, to the credit of said Funds and Accounts respectively, since his last preceding Account Current.

The debit side of said Account Current shall exhibit—

1st. The number and amount of Warrants paid and chargeable to said Funds respectively.

2d. The balance then remaining in his hands, showing the amount to the credit of each of the two Funds, the same to be carried down to a new account.

The said Account Current shall be verified by the official signature of the Chamberlain, and be accompanied by the Warrants charged therein, with abstracts or detailed lists thereof. In cases when the expiration of a week occurs three days or less before the end of the month, the Account Current may be deferred until the close of the last day of the month, at which time the same should always be rendered, although the preceding account may have been returned within less time than a week.



# DESIGN OR PLAN OF THE System of Accounts

prescribed by the Comptroller  
FOR  
The Chamberlain.

Appropriations for 1860.

Sources of Revenues of the General Fund

General Fund.

Taxes.

Titles of Appropriations.

Sources of Revenues of the Sinking Fund  
for Redemption of the City Debt.

Sinking Fund for the Redemption of the City Debt.

Sources of Revenues of the Sinking Fund  
for payment of Interest on the City Debt.

Sinking Fund for payment of Interest on the City D.

Abatement of Nuisances.

Assessment Fund.

Assessment Fund Bonds

Charges on Arrears of Taxes

Charges on Arrears of Assessments.

Central Park Fund.

Central Park Improvement Fund.

Croton Water Works Extension and N Reservoir

Floating Debt Fund.

Interest on Assessments.

Interest on Assessment Fund and  
Str Impr Fund Bonds.

Intestate Estates.

Lands purchased for Taxes & Assessments.

Revenue Bonds of 1860.

Street Improvement Fund

Street Improvement Fund Bonds.

Unclaimed Warrants.

**CASH**

Board of Education.

DANIEL DEVLIN PAYMASTER.

Interest on City Stocks.

Snider Black & Suter 92 William St NY.

To face page 118 of the Comptroller's Report for 1860.





## METHOD OF KEEPING THE ACCOUNTS OF THE CHAMBERLAIN—CONTINUED.

from Taxes, and from sources which are by law or ordinance expressly pledged and appropriated to the Sinking Funds or other specific objects. A statement of such receipts in 1860, showing the sources thereof and the titles of the various accounts distinguishing the same, may be found on pages 8 to 11 of this Report.

[3] Exhibits the entry made in the *Cash-book*, at the close of each day's business, of "A" Warrants paid during the day. All Warrants paid are assorted at the close of each day, and entered in the Register under the titles of accounts chargeable with the amounts, according to the endorsements on the margins of the same. The amount of Warrants paid on each account is then entered in the *Cash-book*, to the debit of the respective accounts.

[4]. This figure indicates the entry in the *Cash-book* on the receipt of moneys deposited for loans made by the Comptroller, in anticipation of the collection of the revenues—"Cash" being debited, and "Revenue Bonds of the Year" credited for the amount.

[5] and [6] Show the *Journal entries* made, under directions from the Comptroller, in closing the yearly accounts. All appropriations made on City account are based upon either "Taxes" or "General Fund," and those accounts must therefore be debited with the amounts contributed, or to be contributed, by them, respectively, to pay the same; while the account of "Appropriations for the Year—" is credited for the aggregate amount.

[7]. The account of "Taxes" is credited in the *Cash-book*, as shown by this figure, with the amount of deposits made for collections of taxes, and "Cash" is debited with the same.

[8]. This indicates the proper *Journal entry* on closing the accounts for a given period (usually only at the end of the year), when a transfer is made to the credit of the General Fund, of the amounts received from the various sources of its revenues, as previously stated.

[9] and [10]. These figures show the entries in the *Cash-book*, on receipt of moneys on account of the Sinking Funds. The sources of the revenues of those Funds respectively are shown by the table on page 105. The receipts from each source of revenue are first credited to titles of accounts indicating the same, and "Cash" is debited with the amount.

[11]. This indicates the entry in the *Cash-book* on receipt of collections made by the Collector of City Revenue, or others, on account of expenses incurred by the City Inspector, or the Metropolitan Police Sanitary Company, in abating nuisances, as stated on pages 38 to 40. The account of "Abatement of Nuisances" is credited and "Cash" debited.

[12], [16], [20], and [23] Show the entries in the *Cash-book* on deposits being received from the Collector of Assessments, or the Clerk of Arrears, for collections made on assessments for Opening, Widening, and Extending Streets and the Central Park, or for Improving Streets, and for Interest on such assessments.

[13], [17], [18], [19], and [24]. These figures indicate the entries in the *Cash-book* of receipts on account of loans made by the Comptroller upon *Assessment Fund Bonds*, *Central Park Improvement Fund Stock*, *Croton Water Stock*, *Floating Debt Fund Stock*, and *Street Improvement Fund Bonds*.

[14], [15], and [22] Exhibit the entries in the *Cash-book* on receipt from the Clerk of Arrears of deposits for collections made by him on account of *Charges on Arrears of Taxes*, *Charges on Arrears of Assessments*, and *Lands purchased for Taxes and Assessments*, the said accounts, respectively, being credited, and *Cash* debited.

[21] Shows the entry in the *Cash-book* of moneys deposited by the Public Administrator, to the credit of *Intestate Estates*.

[25]. This figure shows the entry in the *Cash-book* in the case of a Warrant, which has been executed and not called for, after the party in whose favor it is drawn has been duly notified by the Auditor of Accounts that the same is ready for delivery; after waiting a reasonable time for the party to call for the Warrant, if no one claims it, it is deposited with the Chamberlain, who credits the amount to "Unclaimed Warrants," and, at the same time, debits the account chargeable therewith.

## METHOD OF KEEPING THE ACCOUNTS OF THE CHAMBERLAIN—CONTINUED.

[26] and [27] Show the Journal entries made in transferring to the Sinking Funds, respectively, the amount of receipts from the different sources of revenues belonging to each.

[28] and [29] Exhibit the entries in the Cash-book of amounts paid on account of the Sinking Funds, upon Warrants signed by the Comptroller and at least two other Commissioners of the Sinking Funds.

[30], [31], [32], [33], [34], [35], [36], [37], [38], [39], [42], [43], [44], [45], [46], [47], [51], [52], and [53]. These figures exhibit the entries in the Cash-book on payment of Warrants, drawn on the several accounts indicated.

[40]. This indicates an entry proper to be made in the Journal, to open a credit for the Payment of Interest on the two classes of Bonds specified. It has been the practice, however, to charge the Warrants, drawn for the payment of such interest, directly to the account of *Interest on Assessments*, as shown by [41].

[48], [49], and [50] Show the entries made in the Cash-book on receipt from the Comptroller of Warrants drawn for the several purposes expressed.

## CHAMBERLAIN'S REPORT.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,  
BUREAU OF DEPOSIT AND DISBURSEMENT,  
CHAMBERLAIN'S OFFICE, BROADWAY BANK,

January, 1861.

Hon ROBT. T. HAWS, *Comptroller* :

SIR—I respectfully submit the following brief abstract from the books kept in this office, showing the operations of the City Treasury for the year 1860, and the balance in the Treasury at the end of the year:

## RECEIPTS AND PAYMENTS.

The amount of money in the City Treasury, Dec. 31, 1859 (see Comptroller's Annual Report for 1859, Board of Aldermen, Doc. 14 of 1860, pp. 82, 85), was as follows, viz.:

To the credit of sundry City Accounts.....	\$4,271,466	37	
“ “ of the Board of Education.....	32,901	50	
			\$4,304,367 87

The receipts from all sources during the year 1860, were as follows:

To the credit of City Treasury....	\$17,464,364	46	
“ “ Sinking Fund (debt).....	4,530,022	44	
“ “ do. (interest)....	447,373	25	
			22,441,760 15
Carried forward.....	\$26,746,128	02	

## CHAMBERLAIN'S REPORT—CONTINUED.

Amount brought forward .....	\$26,746,128 02
To the credit of Board of Education.....	\$1,278,781 00
“ “ Interest on City Stocks.....	536,963 71
“ “ City Paymaster.....	411,134 69
	<u>2,220,879 40</u>
	<u>\$28,967,007 42</u>

The payments during the year were as follows, viz.:

On account of City Treasury.....	\$17,656,347 68
“ Sinking Fund (debt) .....	5,138,581 40
“ do. (int.) .....	483,200 77
	<u>\$23,278,129 85</u>
“ Board of Education .....	\$1,275,571 80
“ Interest on City	
Stocks.....	506,038 34
“ City Paymaster... ..	410,357 38
	<u>2,191,967 52</u>
	<u>25,470,097 37</u>

Balance in the City Treasury, Dec. 31, 1860..... \$3,496,910 05\*

Belonging to the following accounts:

City Treasury and Sinking Funds.....	\$3,435,096 67
Board of Education.....	36,110 70
Interest on City Stocks.....	24,925 37
City Paymaster.....	777 31
	<u>\$3,496,910 05</u>

* Actual balance of money in Park Bank, belong to the City Treasury, December 31st, 1860, as per Cashier's certificate.....	\$2,382,700 71
Actual balance of money in Broadway Bank, belonging to the City Treasury, December 31st, 1860, as per Cashier's certificate.....	644,576 86
	<u>\$3,027,277 57</u>

Add transfers from County Treasury to City Treasury, as of December 31st, 1860, viz.:

On account of Taxes, January 22d, 1861.....	\$1,250,000 00
On account of interest on Taxes, February 4th, 1861..	27,236 67
	<u>1,277,236 67</u>
	<u>\$4,304,514 24</u>

Deduct warrants of 1860, paid at Park Bank, between December 31st and January 9th, charged in Chamberlain's Accounts, as of December 31st, 1860 (see Park Bank Certificate)..... 807,604 19

Balance as of December 31st, 1860..... \$3,496,910 05

Of which \$2,825,096 52 was in the Park Bank.

And 671,813 53 in Broadway Bank.

\$3,496,910 05

## CHAMBERLAIN'S REPORT—CONTINUED.

This amount was deposited at the above date in the Broadway and Park Banks, as appears from the certificates of the Cashiers respectively.

The annexed Balance Sheet of the General Ledger kept in this office shows the condition of the various funds, appropriations, and other accounts, at the close of the year.

I also submit statements explanatory of the balance of accounts on the Ledger represented under the titles of "*The Mayor, Aldermen and Commonalty of the City of New York*," and "*Taxes*."

Very respectfully,

DANIEL DEVLIN,

*Chamberlain.*



## CORPORATION OF THE CITY OF NEW YORK.

## DEPARTMENT OF FINANCE.

## Balance Sheet of the Chamberlain's Ledger.

DECEMBER 31, 1860.

LEDGER FOLIO.	TITLE OF ACCOUNT.	DEBIT BALANCES.	CREDIT BALANCES.
1	The Mayor, Aldermen, and Commonalty of the City of New York.....See page 125	\$1,346,775 70	
8	Cash.....	3,496,910 05	
17	Commissioners of the Sinking Fund for Redemption of City Debt.....		\$1,038,008 91
22	Commissioners of the Sinking Fund for payment of Interest on City Debt.....		100,000 00
28	Board of Education .....		36,110 70
66	Assessment Fund.....	473,395 98	
88	Street Improvement Fund.....	1,865,508 16	
109	Interest on Assessments.....		103,862 25
112	Street Improvement Fund Bonds of 1863.....		300,000 00
114	Assessment Bonds.....		1,098,200 00
115	Assessment Fund Bonds of 1864.....		500,000 00
116	Floating Debt Fund.....		2,792,834 28
119	Central Park Improvement Fund.....		248,275 51
124	Central Park Fund.....	269,571 12	
127	Intestate Estates.....		69,469 84
128	Warrants drawn prior to January 1st, 1859 .....		8,618 31
135	Revenue Bonds of 1859.....		3,500 00
189	Revenue Bonds of 1860.....		1,270,900 00
192	Nathan C. Platt, Paymaster.....		777 31
193	Interest on New York City Stocks.....		24,925 37
195	Croton Water Works Extension and New Reservoir.....		222,006 83
326	Unclaimed Warrants.....		47,537 97
328	Taxes.....See page 125	1,735,173 57	
330	Administration of Intestate Estates.....		7,000 00
331	Abatement of Nuisances.....		178 81
334	Arrearages.....		112 75
337	Battery Enlargement.....		19,718 42
338	Belgian Pavement.....		202,181 54
339	Aqueduct Repairs and Improvements.....		5,724 43
345	Contingencies Comptroller's Office.....		10,458 42
347	Contingencies City Inspector's Department.....		145 56
351	Cleaning Streets.....		28,596 00
352	Cleaning Markets.....		295 04
359	Contingencies Law Department.....		8,350 73
359	City Contingencies.....		23,701 81
360	Diamond Reef, Blasting of.....		2,886 00
362	Court House for Fourth Police District.....		50,000 00
362	Eighth ave., Grading.....		30,800 00
363	Errors and Delinquencies.....		7,118 43
364	Eleventh avenue, Working as a Country Road.....		15,919 15
370	Fire Department, Lot and House for Engine Co. No. 20..		4,500 00
370	Deficiencies in Taxes.....		35,000 00
371	Fourth avenue Parks.....		804 59
372	Iron Pavements.....		65,141 09
373	Interest on Assessment Bonds.....		8,000 00
373	Interest on Floating Debt Fund Stock.....		29,961 29
373	Infants' Home, Construction of.....		1,538 34
376	Japanese Embassy, Entertainment of.....		82,822 73
376	Interest on Central Park awards.....		2,295 06
376	Interest on Public Stock for rebuilding Tompkins Market.....		88 03
377	Contingencies, Street Department.....		4,099 09
378	Interest on Central Park Fund Stock of 1887.....		710 59
	Carried forward.....	\$9,187,334 58	\$8,522,175 18

LEDGER FOLIO.	TITLE OF ACCOUNT.	DEBIT BALANCES.	CREDIT BALANCES.
	Brought forward.....	\$9,187,334 58	\$8,522,175 18
379	Interest on Central Park Fund Stock of 1898.....		535 00
380	Interest on Central Park Improvement Fund Stock of 1887.....		18,294 82
380	Interest on Central Park Improvement Fund Stock of 1876.....		1,851 59
385	Judgments.....		60,662 00
384	Lamps and Gas.....		74,954 58
387	Lands and Places.....		5,944 17
388	Lands and Places, for Tompkins Square or Park.....		11 60
388	Laying out of the City, north of One Hundred and Fifty- fifth street.....		16,000 00
389	Contingencies, Mayor's Office.....		4,926 10
393	Printing and Advertising for Common Council.....		22,896 32
395	Printing and Advertising for Departments.....		69 91
399	Public Buildings, Construction and Repairs.....		72,625 38
400	Real Estate Expenses.....		51,241 81
401	Real Estate Purchases.....		5,450 00
403	Rents.....		4,069 83
405	Roads and Avenues.....		88 00
407	Russ Pavement Improvement.....		24,619 18
408	Removing Obstructions in streets and harbor.....		4,186 84
412	Sunken Vessels, Removing.....		3,685 00
413	Second avenue, Macadamizing.....		19,466 61
417	Sewers, Repairing and Cleaning.....		24,670 60
418	Salaries.....		1,102 21
418	Street Improvements.....		7,339 82
419	Supplies for and Cleaning Public Offices.....		366 70
421	Stationery and Blank Books.....		3 32
424	Twenty-first Ward Station House.....		10,000 00
424	Twenty-second Ward Station House.....		1,803 00
425	Wells and Pumps, Repairing and Cleaning.....		969 82
428	Central Park Assessment Fund Stock.....		500 00
430	Wharves, Piers, and Slips.....		74,491 42
431	Fire Department.....		12,718 31
436	Charges on Arrears of Taxes.....		9,491 67
437	Charges on Arrears of Assessments.....		4,553 87
440	Donations.....		204 96
441	Contingencies, Croton Aqueduct Board.....		2,590 69
442	Flagging Sidewalks and Fencing Vacant Lots.....		1,335 08
443	Mount Morris Square, Improvement of.....		19,280 00
444	Old Claims.....		56,302 48
446	Salaries, Legislative Department.....		3,242 63
450	Salaries, Department of Finance.....		3,328 88
452	Salaries, Street Department.....		4 69
454	Salaries, Croton Aqueduct Department.....		730 22
456	Salaries, Law Department.....		23
458	Salaries, City Inspector's Department.....		139 31
462	Salaries, Fire Department.....		282 92
466	Salaries, City Courts.....		439 12
468	Board of Health.....		5,574 47
470	Election Expenses.....		5,733 48
472	Interest on Revenue Bonds.....		1,662 59
474	Water Pipes and Laying.....		12,230 81
476	Streets, Repaving and Repairing.....		1,183 53
477	Coenties Reef, Blasting and Removing.....		19,905 00
478	Supplies for Police Department.....		159 22
479	Fire and Police Telegraph.....		3,083 35
484	Lands purchased for Taxes and Assessments.....	6,324 98	
486	General Fund.....	5,518 76	
	Total.....	\$9,199,178 32	\$9,199,178 32

E. E.

DANIEL DEVLIN, *Chamberlain.*

CHAMBERLAIN'S OFFICE,

NEW YORK, December 31, 1860.

*STATEMENT of the Account, on folio 1 of the Chamberlain's Ledger, entitled "The Mayor, Aldermen, and Commonalty of the City of New York."*

DEBITS.

To Balance, Dec. 31, 1859.....	\$731,975 97
" Assessment Fund.....	\$413,970 27
" Street Improvement Fund.....	590,363 57
" Central Park Fund.....	38,838 79
" Interest on Assessments.....	5,056 04
" Lands purchased for Taxes and Assessments.....	22,843 72
" Taxes, Sales of Property for .....	344 99
" Assessments, Sales of Property for ... ..	1,729 08
	<hr/> 1,073,146 46
	<hr/> \$1,805,122 43

CREDITS.

By Arrears of Taxes.....	\$456,624 38
" Street Improvement Fund.....	1,722 35
	<hr/> 458,346 73
Debit balance, Dec. 31, 1860 ... ..	\$1,346,775 70
	<hr/> <hr/>

*STATEMENT of the Account, on folio 328 of the Chamberlain's Ledger, entitled "TAXES."*

DEBITS.

To Balance, Dec. 31, 1859.....	\$1,077,838 27
" Appropriations for the year 1860.....	5,882,258 01
	<hr/> \$6,960,096 28

CREDITS.

By Cash .....	\$5,050,000 00
" " for "Arrears of Taxes".....	174,922 71
	<hr/> \$5,224,922 71
Debit balance, Dec. 31, 1860.....	\$1,735,173 57
	<hr/> <hr/>

## BUREAU OF CITY REVENUE.

## ACCOUNT OF THE COLLECTOR OF CITY REVENUE,

For the year ending December 31st, 1860.

GEORGE H. FRANKLIN, *Collector of the City Revenue, in account with THE CORPORATION OF THE CITY OF NEW YORK, for and during the year ending December 31st, 1860.*

1866. Jan. 1. To amount of Uncollected Rents and Interest due at this date..... Dec. To amount of Rents and Interest accrued, and charged during the year to the respective parties by whom the same was payable, viz.: Common Land Rent..... Dock and Slip Rent..... Ferry Rent..... Ground Rent..... House Rent..... Interest on Bonds and Mortgages..... Market Cellar Rent..... Water Lot Rent..... Water Lot Quit Rent.....	Dr. \$99,071 14	1860. Dec. By amount paid to the CHAMBERLAIN. viz.: In the month of January..... " " February..... " " March..... " " April..... " " May..... " " June..... " " July..... " " August..... " " September..... " " October..... " " November..... " " December..... By amount of allowances made for repairs, &c., on the following accounts. viz.: Dock and Slip Rent..... House Rent..... Market Cellar Rent..... By amount of Rents, &c., remaining uncollected at the end of the year, carried to new account, viz.: Common Land Rent..... Dock and Slip Rent..... Ferry Rent..... Ground Rent..... House Rent..... Interest on Bonds and Mortgages..... Market Cellar Rent..... Water Lot Rent..... Water Lot Quit Rent.....	Cr. \$19,204 26 81 8 05 29,590 67 22 5 7 63 107,947 10 30,716 31 21,158 18 67,579 79 13,547 25 61,893 20 81,887 09 33,277 25 \$571,228 78 \$2,251 55 27 5 9 1,253 07 \$167 50 85,431 61 32,325 00 1,223 56 5,001 60 9,351 79 7,051 00 12,078 15 447 76 153,977 97 \$728,047 27
To amount of Collections on the following accounts, viz.: Abatement of Nuisances..... Bonds and Mortgages..... Commutation of Quit Rent..... Dividends on Bank Stock..... Intestate Estates..... Market Fees and Rents..... Mechanics' Bank Stock..... Sales of Manure..... Sales of Personal Property..... Sales of Real Estate..... Street Improvement Fund..... Sinking Fund for Payment of Interest..... Wharves, Piers and Ships.....	425,460 91 \$14 64 47,436 04 7,029 88 170 00 35 00 99,943 84 500 00 17,928 68 4 00 24,922 59 97 41 25 00 5,638 14		

1860.  
Dec. 31st. To BALANCE, brought down.....\$153,077 97  
[E. E.]

# CORPORATION OF THE CITY OF NEW YORK.

LIST OF GRANTEES OF WATER LOTS, SUBJECT TO THE PAYMENT OF AN ANNUAL RENT, TO BE APPLIED TO THE SINKING FUND FOR THE PAYMENT OF INTEREST ON THE CITY DEBT, SHOWING THE AMOUNT OF SUCH RENT REMAINING DUE DECEMBER 31, 1860.

NAMES OF GRANTEES.	DATES OF GRANTS.	LOCATION OF PROPERTY.	ANNUAL RENT.	Amount of Original Rent Committed.	Amount of Rent due Dec. 31, 1860, as apportioned	
					AMOUNT.	TOTAL.
John Jacob Astor.....	May 1, 1810	At King street.....	\$200 60	.....	.....	.....
John Jacob Astor.....	Aug. 10, 1810	Between Hanersley and Clarkson streets.....	250 00	.....	.....	.....
John Jacob Astor.....	Aug. 1, 1810	Between Clarkson and Leroy streets.....	156 25	.....	.....	.....
John Jacob Astor.....	March 28, 1828	Between 14th and 15th streets, North River.....	92 92	.....	.....	.....
John Jacob Astor.....	April 20, 1829	do.....	92 92	.....	.....	.....
Adam & Noah Brown.....	Nov. 16, 1807	At North street.....	325 90	\$12 16	Mrs. M. Carroll.....	\$6 08
.....	.....	.....	.....	.....	Estate of Robert Porter.....	6 08
.....	.....	.....	.....	.....	Mrs. F. Quinn.....	36 48
.....	.....	.....	.....	.....	J. F. Miliken.....	42 49
.....	.....	.....	.....	.....	B. Brush.....	18 24
.....	.....	.....	.....	.....	Letitia Brush.....	12 16
.....	.....	.....	.....	.....	S. H. Peersall.....	18 21
.....	.....	.....	.....	.....	William & M. G. Smith.....	139 70
Thomas Buckley.....	Nov. 14, 1808	At Manhattanville.....	33 75	12 15	James Watt.....	\$279 44
Geo. Buckmaster.....	Feb. 14, 1814	At Corlears Ho-&.....	75 73	16 46	.....	21 60
Robt. Canby.....	May 1, 1819	Between Romaine and North streets.....	40 50	.....	.....	.....
Abraham Cannon.....	Nov. 28, 1806	Between Broome and Grand streets.....	56 25	3 45	Eugene Ketteltas.....	29
Heirs Mary Clark.....	March 31, 1837	11th avenue, 25th and 26th streets.....	177 75	106 97	.....	.....
Executors of G. De Forrest.....	Dec. 14, 1807	At Harrison street.....	67 50	.....	.....	.....
Dillworth & Voorhis.....	Oct. 11, 1824	Between 8th and 9th streets, East River.....	248 40	.....	.....	.....
James Donaldson.....	Jan. 4, 1805	At Hubert street.....	35 00	25 30	Jas. Donaldson.....	9 70
Carried forward.....					.....	\$311 03



## List of Grants of Water Lots, subject to the Payment of an Annual Rent, &amp;c.—Continued.

NAMES OF GRANTEES.	DATES OF GRANTS.	LOCATION OF PROPERTY.	ANNUAL RENT.	Amount of (Original) Rent Committed.	Amount of Rent due Dec. 31, 1860, as apportioned.	
					AMOUNT.	TOTAL.
Gabriel Furman	July 20, 1804	At Corlears Hook	\$37 50	.....	Brought forward,.....	\$311 03
Peter Feuton	Dec. 14, 1807	At Waits street	25 00	.....	H. S. Richards	.....
Peter Feuton	Nov. 20, 1804	At Waits street	168 66	\$136 82	J. D. Norris	\$20 60
Peter Feuton	Feb. 7, 1814	Do.	62 44	16 52	David Banks	270 40
John Gardner	Nov. 3, 1807	Cherry street at East street	148 44	.....	.....	11 48
John Gardner	Aug. 21, 1809	Between Broome and Grand streets	105 78	.....	.....	302 54
John Gardner	Jan. 18, 1813	At Walnut street	97 50	.....	.....	.....
Thomas & John Gardner	Jan. 18, 1813	Between Walnut and Corlears streets	577 50	.....	.....	.....
Abijah Hammond	Nov. 18, 1816	Between 4th and 6th streets, East River	277 60	122 82	.....	.....
Abijah Hammond	May 1, 1821	At Hammond and Perry streets	623 00	52 70	Thos. J. Kenney and others	1,118 93
Hugh Guine	Feb. 10, 1804	At Vestry and Desbrosses streets	253 50	55 28	Wm. H. Kissam	02
.....	.....	.....	.....	.....	Robt. Barton	60 94
.....	.....	.....	.....	.....	Timothy Shea	8 94
.....	.....	.....	.....	.....	F. Ward	18 03
.....	.....	.....	.....	.....	J. Lorrillard	22 63
.....	.....	.....	.....	.....	S. S. Ward	8 37
.....	.....	.....	.....	.....	Smith & Williams	28 53
Chas. Henry Hall	Feb. 28, 1825	Between 10th and 13th streets, East River	798 28	281 24	.....	147 46
Henry Heiser	April 8, 1816	Between King and Charlton streets	152 00	.....	Wallace & Matthews	50 67
.....	.....	.....	.....	.....	William Lynch	101 33
Robert Halliday	June 2, 1828	Between Bank and Bethune streets	201 64	142 90	.....	152 00
Edward W. Laight	March 4, 1814	At Corlears Hook	37 86	8 36	.....	.....
William Laight	March 4, 1814	At Corlears Hook	37 86	8 25	.....	.....
Abraham Leggett	Feb'y 14, 1814	At Corlears Hook	75 73	11 00	John Kearney	.....
John R. Livingston	Dec. 14, 1807	At Stanton street	335 00	316 33	John Drinan	77 20
Cary Ludlow	Nov. 3, 1807	Between Cherry and Lombard streets	60 71	.....	Estate of E. Trussell	219 23
John B. Lawrence	Nov. 14, 1808	At Manhattanville	28 75	7 19	Judd Oil Company	.....
Ph. Milledoler	Oct. 21, 1808	At Harlem	2 70	.....	Ex'r of Bailey	97 65
Ph. Milledoler	Nov. 1, 1808	At Harlem	25 00	.....	P. Milledoler	32 40
Joseph Martin	March 23, 1829	Between Gouverneur slip and Montgomery st.	105 83	51 77	Bartlett Smith	50 00
Joseph Martin	July 3, 1829	Between Gouverneur slip and Montgomery st.	138 75	141 20	William Crolius	75 91
Ogden & Nichols	Feb'y 20, 1824	Between Seventh and Eighth sts., East River	235 92	.....	.....	17 55
Peter Ogilvie	Jan. 19, 1808	At Cherry street and East street	67 18	42 82	.....	.....
Prof Epps, Theological Seminary	July 28, 1825	Twentieth and Twenty-first sts., North River	165 60	.....	.....	.....
William Rhinelauder, Jr.	Nov. 16, 1807	Between Harrison and Jay streets	113 10	.....	.....	.....

William Rhinelander, Jr. ....	Nov. 16, 1807, Between Beach and North Moore streets. ....	201 26	5 73	.....	.....	.....
William Rhinelander, Jr. ....	Nov. 16, 1807, Between Reade and Chambers streets. ....	50 75	10 93	.....	.....	.....
David Reere. ....	June 5, 1815, At Fourth street, East River. ....	70 00	.....	William Phillips. ....	.....	10 00
Catharine Ritter and others. ....	Sept. 14, 1818, At Walnut street. ....	81 25	.....	J. B. Webb. ....	.....	487 56
Benjamin Romaine. ....	Nov. 21, 1806, At North Moore street. ....	76 53	56 68	.....	.....	.....
Nicholas Romaine. ....	Nov. 28, 1806, At Montgomery street. ....	165 84	26 46	Howland, Aspinwall, and othrs. ....	.....	1,472 74
George Kapelyen. ....	March 10, 1828, Sixteenth and Seventeenth sts., North River. ....	248 40	.....	.....	.....	.....
Beverly Robinson. ....	May 12, 1831, Between 24th and 25th streets, North River. ....	193 12	188 53	P. Burrows. ....	.....	32 13
Jacob Schieffelin. ....	Nov. 14, 1808, At Manhattanville. ....	38 00	27 06	Jacob Schieffelin and others. ....	.....	153 16
Henry Simmonds. ....	Dec. 31, 1831, At Third street, East River. ....	27 12	.....	.....	.....	.....
Nicholas W. Stuyvesant. ....	Oct. 25, 1824, Between 9th and 10th streets, East River. ....	246 00	.....	.....	.....	.....
Samuel Thompson. ....	May 1, 1828, Between Bebbune and Bank streets. ....	81 16	.....	.....	.....	.....
Jacob Wilkins. ....	Feb'y 6, 1804, At Cortlandt street. ....	80 42	\$13 91	John Harrison. ....	.....	5 50
White, Borgen and others. ....	May 1, 1835, Between 13th and 14th streets, North River. ....	92 92	.....	.....	.....	.....
C. P. White and others. ....	Aug. 10, 1818, At Morton street. ....	62 50	.....	A. Carrigan and others. ....	.....	5,308 30
Charles Wayland. ....	March 27, 1826, Between 58th and 60th streets, North River. ....	270 90	.....	.....	.....	.....
Louis & Joseph Webb. ....	July 22, 1810, At Clarkson street. ....	93 75	.....	.....	.....	.....
G. H. Van Wagener. ....	May 1, 1819, At Romaine street. ....	70 57	.....	.....	.....	.....
John Youle. ....	Feb'y 14, 1824, At Corlears Hook. ....	151 46	26 69	Burdge & Lockwood. ....	.....	57 50
F. Clarkson and others. ....	Sept. 8, 1817, Brooklyn. ....	28 75	.....	.....	.....	.....
F. Clarkson and others. ....	Sept. 8, 1817, Brooklyn. ....	14 37	.....	.....	.....	.....
J. M. & J. M. Hicks. ....	Dec. 4, 1815, Brooklyn. ....	28 75	.....	.....	.....	.....
J. M. & J. M. Hicks. ....	April 22, 1816, Brooklyn. ....	28 75	.....	.....	.....	.....
J. M. & J. M. Hicks. ....	April 22, 1816, Brooklyn. ....	34 00	17 00	Baxter & Lawrence. ....	.....	85 00
Samuel Jackson. ....	Dec. 4, 1815, Brooklyn. ....	26 75	13 38	H. Waring. ....	.....	120 33
Gideon Kimberly. ....	Oct. 7, 1816, Brooklyn. ....	137 62	28 24	Austin L. Sands. ....	.....	1,176 74
Joshua Sands. ....	July 1, 1804, Brooklyn. ....	.....	.....	Total. ....	.....	\$12,127 95

WILLIAM W. BURNHAM,  
Book-keeper.

[E. E.] BUREAU OF CITY REVENUE, NEW YORK, February 1, 1861.

# CORPORATION OF THE CITY OF NEW YORK.

LIST OF GRANTEES OF WATER LOTS, SUBJECT TO THE PAYMENT OF AN ANNUAL RENT, TO BE APPLIED TO THE SINKING FUND FOR THE REDEMPTION OF THE CITY DEBT, SHOWING THE AMOUNT OF SUCH RENT REMAINING DUE DECEMBER 31st, 1860.

NAMES OF GRANTEES.	DATES OF GRANT.	LOCATION OF PROPERTY.	ANNUAL RENT.	Amount of Original Rent (commuted).	Amount of Rent due Dec. 31, 1860, as apportioned.	
					AMOUNT.	TOTAL.
Jas. Alexander & A. Kennedy ..	June 4, 1737	At Fletcher street.....	\$6 44	\$1 50	Joseph Tatem.....	\$14 49
					W. & G. Post.....	15 21
					H. Rugges.....	14 76
G. W. Beckman, and others....	Aug. 13, 1772	Near George's slip.....	28 13	4 69	Mrs. C. L. Penniman.....	25 74
					Mrs. P. W. Bridge.....	10 57
Abm. and Peter Depuyster.....	June 24, 737	At Fletcher street.....	6 58	2 20	C. Tallman.....	1 10
					N. Denton.....	8 72
Archibald Kennedy .....	Sept. 14, 1770	Near Old slip.....	14 71	7 25		
John Lathan.....	March 6, 1752	Near James slip.....	13 72	6 64	S. Miller.....	44 72
					W. F. Leggett.....	58 48
Robt. Livingston.....	Feb'y 12, 1750	Near Beckman slip.....	10 64		Robt. Livingston.....	
William Lupton .....	July 23, 1773	Near Burling slip.....	7 03	3 51	Chas. Hurthart.....	
Alex. Macomb, .....	Dec. 22, 1800	At Kings-bridge.....	12 50			
Susannah Moore, .....	March 6, 1752	Near James slip.....	4 19			
Eve Provoost.....	Sept. 9, 1772	At Rutgers slip, &c.....	7 51	1 41	J. Johnson's Sons.....	94
					Mrs. P. W. Bridge.....	5 63
John H. & Jas. Riker.....	March 21, 1775	Near Burling slip.....	6 91	3 48	Henry P. Haven.....	
Anthony Rutgers.....	Oct. 11, 1734	At Whitehall.....	5 91	2 65	W. H. Rodman.....	23 64
					M. Jacques.....	7 80
					J. Jacques.....	6 40
Hendrick Rutgers .....	Sept. 9, 1772	At Market street.....	2 44	1 83	Jeremiah Johnson.....	
Elizabeth Rutgers and others....	Sept. 9, 1772	At Catharine street.....	18 75	7 50		
John Smith.....	Dec. 1, 1768	At Wall street.....	12 35		W. F. Sedgwick.....	6 17
					James Moore.....	6 18
Jacob Sarley.....	Aug. 12, 1768	At Wall street.....	26 25		Maxwell Woodhull.....	19 69
					H. Maxwell.....	19 68
Thomas Vardell.....	March 20, 1774	Near Burling slip.....	6 91	4 74		
Jno. W. Vreedburgh.....	July 10, 1772	Near Coenties slip.....	12 50	6 25	Est. J. N. Chasson.....	18 75
					Total.....	\$447 76

# REPORT OF THE SUPERINTENDENT OF MARKET RENTS AND FEES.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,  
BUREAU OF CITY REVENUE.

OFFICE OF THE SUPT. OF MARKET RENTS AND FEES, }  
NEW YORK, February 1st, 1861. }

Hon. ROBT. T. HAWS, *Comptroller* :

SIR—In compliance with your request, I herewith respectfully submit a detailed statement of the number of loads of street manure sold during the year 1860, and the amount of money received for each load. Also a statement of the monthly and aggregate receipts of Market Rents and Fees from the several Public Markets for the year ending December 31st, 1860.

It will be seen, on reference to the first-mentioned statement, and on comparing the same with the receipts of the preceding year, that there has been an increase of revenue from that source as follows :

AMOUNT OF GROSS RECEIPTS from sales of street manure, 1860.....	\$17,928 68
To which should be added an amount of expenditure saved to the city on the cartage delivering 88,367 loads, @ 4 cents per load; this expense was formerly paid by the corporation, this year the above-mentioned number of loads have been sold with the condition that the purchaser should pay the cartage on delivering, thus saving the city the sum of.....	3,534 68
Making the Total Gross Receipts in 1860, equal to.....	\$21,463 36
Deduct Total Gross Receipts in 1859.....	12,472 93
Excess of Receipts in 1860 over 1859 .....	\$8,990 43

I am of the opinion that the receipts from this source may be considerably increased even under the present system, by the exercise of more care in the separation of the manure from the street dirt and rubbish during the process of cleaning the streets, and also by establishing convenient dumping grounds for the reception of street manure from the wards in the upper part of the city from which no manure has been heretofore received. Permit me to suggest that for this purpose depots be established at the foot of 26th street, North River, and at the foot of 35th street, East River; or as near as may be to said localities. This alone would largely increase the amount of manure to be sold.

The statement of receipts from the several Public Markets shows a slight decrease upon the receipts for the year 1859. This arises mainly from the fact that during the greater part of the past year the city was not in the receipt of the rents from West Washington Market. As the city during the present year will be in the receipt of these rents, I anticipate a large increase in the revenue from this source. I am of the opinion that by a thorough revision of the market system, and by giving the Collector of City Revenue the entire supervision and control of the markets, the revenues from this source might be increased sufficiently to pay seven per cent. on the present valuation of the market property of the city.

Respectfully submitted,

WM. S. DAVISON,

*Sup't Market Rents and Fees.*



**STATEMENT OF RECEIPTS** by the Superintendent of Market Rents and Fees,  
from Sales of Street Manure and Payments to the Collector of City Revenue, for  
the year ending Dec. 31, 1860.

TO WHOM SOLD.	NUMBER OF LOADS, AND PLACES WHERE DELIVERED.						Total Number of Loads.	Price.	AMOUNT.
	Vesey street.	Watts street.	Roosevelt street.	16th street, E. R.	Cansevoort street.	Stanton street.			
Garret E. Winants.....	1,295	18,629	.....	.....	.....	.....	19,924	18c.	\$3,586 32
Do. ....	.....	2,661	.....	.....	.....	.....	2,661	15c.	399 15
James J. Winants.....	3,130	.....	7,453	6,290	1,790	.....	18,663	18c.	3,359 34
Levi Springsteen.....	.....	.....	.....	.....	10,391	.....	10,391	18c.	1,870 38
William Dykes.....	2,528	.....	.....	8,321	.....	1,007	11,856	18c.	2,134 08
Lawrence & Bush.....	.....	.....	.....	895	.....	500	1,395	22c.	306 90
Capt. Ferris.....	.....	.....	.....	200	.....	.....	200	21c.	42 00
E. P. Doane.....	.....	.....	.....	.....	.....	1,000	1,000	10c.	100 00
H. L. Atherton.....	100	.....	.....	.....	.....	.....	100	20c.	20 00
Drake & Turner.....	161	.....	.....	.....	.....	.....	161	23½	38 25
Peter Fort.....	155	.....	.....	.....	.....	.....	155	22c.	34 10
D. C. Turner.....	.....	.....	.....	.....	150	.....	150	22c.	33 00
Capt. Seeley.....	.....	.....	.....	.....	80	.....	80	22c.	17 60
George Elliott.....	3,811½	.....	.....	.....	.....	.....	3,811½	22c.	838 56
Peck, Skidmore & Co.....	.....	.....	.....	.....	.....	500	500	22c.	110 00
Do. ....	.....	.....	.....	.....	.....	25,000	25,000	18c.	4,500 00
John Torbell.....	147	.....	.....	.....	.....	.....	147	25c.	36 75
S. Wood.....	376	.....	.....	.....	.....	.....	376	25c.	94 00
H. Russell.....	50	.....	.....	.....	.....	.....	50	25c.	12 50
B. Latterett.....	132	.....	.....	.....	.....	.....	132	25c.	33 00
J. Van Cleaf.....	115	.....	.....	.....	.....	.....	115	25c.	28 75
J. Lawrence.....	133	.....	.....	.....	.....	.....	133	25c.	33 25
A. Drake.....	55	.....	.....	.....	.....	.....	55	25c.	13 75
A. Wanson.....	64	.....	.....	.....	.....	.....	64	25c.	16 00
G. Morrall.....	60	.....	.....	.....	.....	.....	60	25c.	15 00
Edward Seaman.....	125	.....	.....	.....	.....	.....	125	25c.	31 25
Capt. Page.....	100	.....	.....	.....	.....	.....	100	25c.	25 00
Capt. Polhemus.....	38	.....	.....	.....	.....	.....	38	25c.	9 50
C. T. Williamson.....	106	.....	.....	.....	.....	.....	106	25c.	26 50
D. C. Turner.....	250	.....	.....	.....	.....	.....	250	25c.	62 50
A. F. Talmadge.....	75	.....	.....	.....	.....	.....	75	25c.	18 75
J. C. Decker.....	130	.....	.....	.....	.....	.....	130	25c.	32 50
G. Van Brockle.....	150	.....	.....	.....	.....	.....	150	25c.	37 50
A. Mitget.....	50	.....	.....	.....	.....	.....	50	25c.	12 50
Totals.....	13,336½	21,290	7,453	15,706	12,411	28,007	98,203½		\$17,928 68

Respectfully submitted,

WM. S. DAVISON.

*Supt. Market Rents and Fees.*



## CORPORATION OF THE CITY OF NEW YORK.

## STATEMENT OF MONTHLY AND AGGREGATE RECEIPTS OF MARKET RENTS AND FEES FROM THE SEVERAL PUBLIC MARKETS FOR THE YEAR ENDING DECEMBER 31st, 1860.

MARKETS—1860.	JANUARY.		FEBRUARY.		MARCH.		APRIL.		MAY.		JUNE.		JULY.		AUGUST.		SEPTEMBER.		OCTOBER.		NOVEMBER.		DECEMBER.	
	Rents.	Fees.	Rents.	Fees.	Rents.	Fees.	Rents.	Fees.	Rents.	Fees.	Rents.	Fees.	Rents.	Fees.	Rents.	Fees.	Rents.	Fees.	Rents.	Fees.	Rents.	Fees.	Rents.	Fees.
West Washington.....		\$1,248 50		\$661 50		\$786 16		\$892 41		\$789 31		\$906 03		\$609 73		\$885 33		\$1,307 93		\$5,194 22		\$4,417 15		\$4,765 37
Washington.....	\$231 00	2,504 56	\$291 12	2,063 31	\$278 96	2,051 83	\$250 32	2,278 93	\$360 18	2,497 23	\$238 98	2,494 54	\$231 87	3,182 49	\$296 39	2,703 71	\$214 14	2,568 43	\$296 79	2,838 14	\$259 95	2,196 78	\$335 38	2,500 63
Fulton.....	243 52	927 86	246 88	919 39	308 60	1,141 30	246 88	935 29	308 60	1,169 01	246 88	931 55	246 88	937 81	308 60	1,174 98	246 88	908 75	246 88	895 43	308 60	1,167 27	246 88	869 85
Franklin.....	36 00	24 00	36 00	24 00	36 00	24 00	36 00	24 00	36 00	24 00	36 00	24 00	36 00	24 00	36 00	24 00	36 00	24 00	36 00	24 00	36 00	24 00	36 00	24 00
Catharine.....	148 56	186 95	148 56	175 85	185 70	198 73	148 56	190 89	185 70	200 33	148 56	196 29	148 56	192 27	185 70	214 42	138 75	204 96	174 60	213 16	148 56	180 28	148 56	190 35
Clinton.....	189 15	420 33	151 32	401 10	151 32	479 36	189 15	429 46	151 32	498 92	151 32	415 68	189 15	442 46	151 32	523 60	179 15	461 79	151 32	492 49	151 32	402 49	189 15	406 04
Gouverneur.....	6 24	5 44	5 44	5 44	6 80	6 80	6 24	5 44	7 80	6 80	6 24	5 44	6 24	7 54	7 80	10 55	6 24	9 44	7 80	10 63	6 24	7 76	6 24	8 48
Centre.....	189 20	342 53	235 50	408 66	321 08	367 58	192 56	344 21	240 70	455 21	192 56	349 53	192 56	338 54	240 70	436 49	192 56	361 16	240 70	424 98	144 42	267 71	240 70	418 99
Jefferson.....	78 36	146 47	78 36	139 63	97 95	171 45	78 36	152 14	97 95	182 93	78 36	149 69	78 36	143 68	97 95	176 48	78 36	142 63	78 36	138 46	78 36	143 54	97 95	179 45
Essex.....	77 76	126 00	77 75	121 25	97 50	147 50	78 00	120 00	97 06	155 39	74 67	122 50	74 05	120 91	96 30	146 09	75 32	121 50	76 05	125 20	93 47	156 74	73 18	124 25
Edon.....	50 00	68 00	49 25	68 00	61 75	85 00	50 00	68 00	61 00	86 25	49 50	68 00	47 75	66 25	62 00	82 50	52 00	70 25	53 00	72 00	46 25	90 00	52 50	70 50
Tompkins.....	36 96	76 00	36 96	72 01	46 20	93 00	36 96	70 34	46 20	93 50	36 96	72 30	36 46	69 26	18 48	36 16	.....	13 00	349 25	385 00	174 50	247 37	154 50	232 25
Totals.....	\$1,286 75	\$6,076 58	\$1,357 16	\$5,059 45	\$1,593 64	\$5,552 71	\$1,313 03	\$5,511 11	\$5,610 51	\$6,170 88	\$1,260 03	\$5,735 62	\$1,287 88	\$6,134 94	\$1,501 24	\$6,414 31	\$1,249 40	\$6,193 24	\$1,710 75	\$10,814 71	\$1,485 67	\$9,253 13	\$1,581 04	\$9,790 16

## RECAPITULATION.

MARKETS.	RENTS.	FEES.	TOTALS.
West Washington.....		\$22,463 64	\$22,463 64
Washington.....	\$3,315 08	29,880 49	33,195 57
Fulton.....	3,206 08	11,918 36	15,124 44
Franklin.....	468 00	312 00	780 00
Catharine.....	1,910 37	2,344 48	4,254 85
Clinton.....	1,994 99	5,373 72	7,368 71
Gouverneur.....	81 42	89 76	170 88
Centre.....	2,623 24	4,515 67	7,138 91
Jefferson.....	1,018 68	1,865 35	2,884 03
Essex.....	291 11	1,588 33	2,579 44
Union.....	655 00	894 75	1,549 75
Tompkins.....	973 43	1,460 19	2,433 62
Totals.....	\$17,237 10	\$82,706 74	\$99,943 84

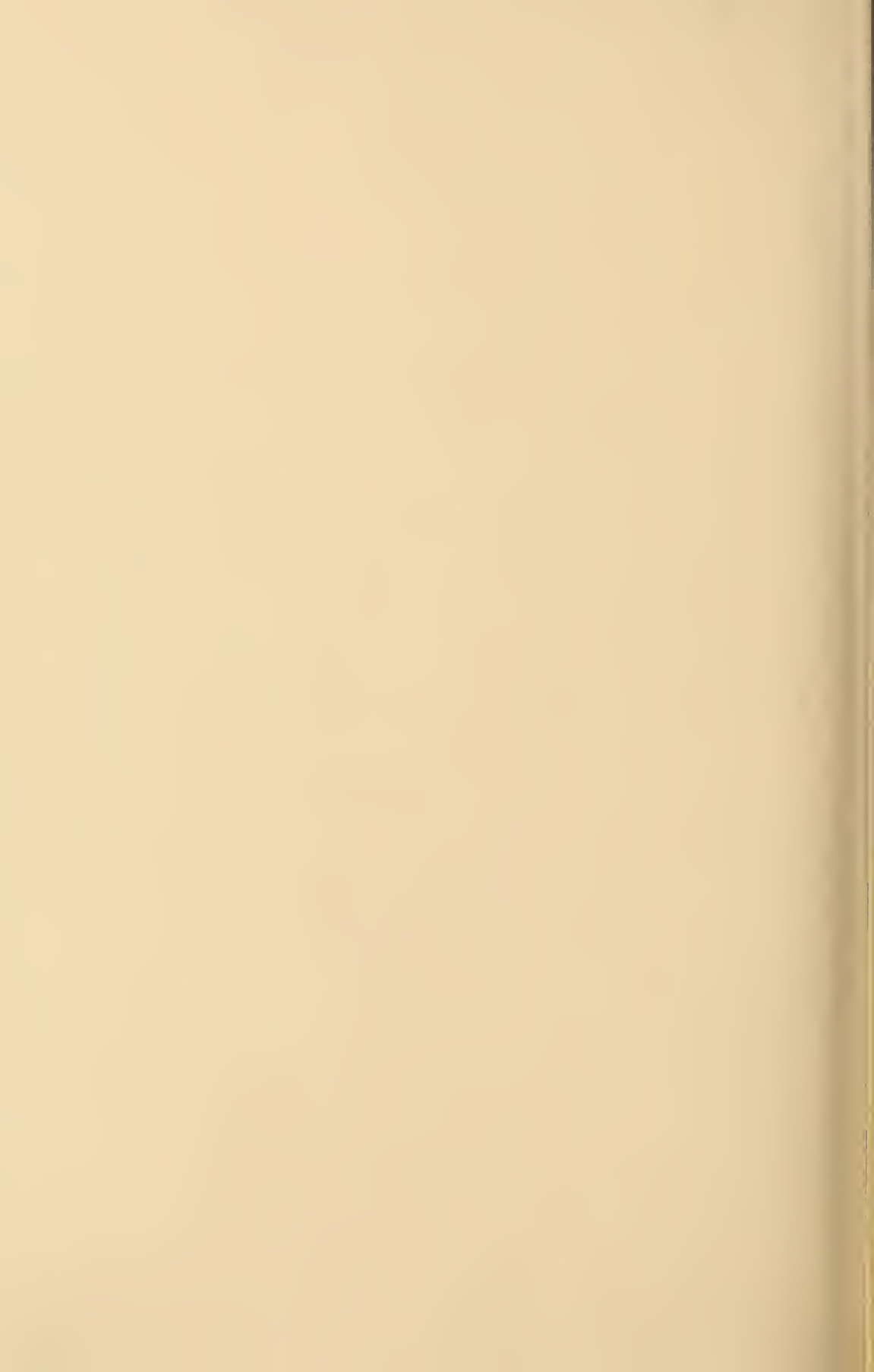
## MONTHLY TABLE—1860.

MONTHS.	RENTS.	FEES.	TOTALS.
January.....	\$1,286 75	\$6,076 58	\$7,363 33
February.....	1,357 16	5,059 45	6,416 61
March.....	1,593 64	5,552 71	7,146 35
April.....	1,313 03	5,511 11	6,824 14
May.....	1,610 51	6,170 88	7,781 39
June.....	1,260 03	5,735 52	6,995 55
July.....	1,287 88	6,134 94	7,422 82
August.....	1,501 24	6,414 31	7,915 55
September.....	1,249 40	6,193 24	7,442 64
October.....	1,710 75	10,814 71	12,525 46
November.....	1,485 67	9,253 13	10,738 80
December.....	1,581 04	9,790 16	11,371 20
Totals.....	\$17,237 10	\$82,706 74	\$99,943 84

Respectfully submitted,

WM. S. DAVISON,

Sup't Market Rents and Fees.



**COMPARATIVE STATEMENT of the Weekly and Aggregate Receipts for Market  
Rents and Fees in the years 1859 and 1860.**

**WEST WASHINGTON MARKET.**

ROBERT A. HAGGERTY, *Deputy Collector.*

WILLIAM PATTEN, *Do.* from March 30, to Sept. 29, 1859.

PORTER G. SHERMAN, *Do.* from September 29.

1859.				1860.			
Week ending				Week ending			
RENTS.				RENTS.			
FEES.				FEES.			
TOTAL.				TOTAL.			
ROBERT A. HAGGERTY, Deputy Collector.				PORTER G. SHERMAN, Deputy Collector.			
January 6		\$21 35	\$21 35	3 days end'g			
" 13		21 35	21 35	January 5	\$262 00	\$262 00	
" 20		21 35	21 35	" 12	394 50	394 50	
" 27		21 35	21 35	" 19	315 50	315 50	
February 3		21 35	21 35	" 26	166 00	166 00	
" 10		21 35	21 35	Feb'y 2	183 50	183 50	
" 17		21 35	21 35	" 9	143 00	143 00	
" 24		21 35	21 35	" 16	208 00	208 00	
March 3		21 35	21 35	" 23	127 50	127 50	
" 10		21 35	21 35	March 1	190 00	190 00	
" 17		21 35	21 35	" 8	173 50	173 50	
" 24		21 35	21 35	" 15	203 00	203 00	
" 31		21 35	21 35	" 22	164 06	164 06	
April 7		21 35	21 35	" 29	165 60	165 60	
" 14		21 35	21 35	April 5	201 03	201 03	
" 21		21 35	21 35	" 12	236 90	236 90	
" 28		21 35	21 35	" 19	174 81	174 81	
May 5		21 35	21 35	" 26	170 01	170 01	
" 12		21 35	21 35	May 3	190 97	190 97	
" 19		21 35	21 35	" 10	165 53	165 53	
" 26		21 35	21 35	" 17	176 91	176 91	
June 2		21 35	21 35	" 24	163 94	163 94	
" 9				" 31	201 62	201 62	
" 16				June 7	179 08	179 08	
" 23				" 14	145 17	145 17	
" 30				" 21	223 57	223 57	
July 7				" 28	204 42	204 42	
" 14				July 5	226 19	226 19	
" 21				" 12	89 53	89 53	
" 28				" 19	123 42	123 42	
				" 26	216 43	216 43	
WILLIAM PATTEN, Deputy Collector.							
August 4		2,182 47	2,182 47	August 2	198 56	198 56	
" 11		1,347 79	1,347 79	" 9	150 92	150 92	
" 18		1,115 00	1,115 00	" 16	254 80	254 80	
" 25		1,334 00	1,334 00	" 23	218 52	218 52	
Sept. 1		1,420 00	1,420 00	" 30	170 48	170 48	
" 8		2,305 36	2,305 36	Sept. 6	202 56	202 56	
" 15		1,524 49	1,524 49	" 13	177 64	177 64	
" 22		1,175 24	1,175 24	" 20	190 06	190 06	
" 29		1,199 42	1,199 42	" 27	737 67	737 67	
Car'd fw'd.		\$14,073 47	\$14,073 47	Car'd frw'd	\$8,086 40	\$8,086 90	

## Market Rents and Fees in 1859 and 1860—continued.

1859. Week ending	RENTS.	FEEs.	TOTAL.	1860. Week ending	RENTS.	FEEs.	TOTAL.
PORTER G. SHERMAN, Deputy Collector.							
Bro't forw'd		\$14,073 47	\$14,073 47	Bro't forw'd		\$8,086 90	\$8,086 90
October 6		168 00	168 00	Oct. 4		703 10	703 10
" 13		1,196 80	1,196 80	" 11		1,629 23	1,629 23
" 20		1,392 00	1,392 00	" 18		1,102 58	1,102 58
" 27		858 00	858 00	" 25		1,163 73	1,163 73
Nov. 3		966 50	966 50	Nov. 1		1,046 42	1,046 42
" 10		1,221 94	1,221 94	" 8		1,096 72	1,096 72
" 17		1,130 04	1,130 04	" 15		1,089 87	1,089 87
" 24		1,061 50	1,061 50	" 22		905 33	905 33
Dec. 1		1,436 00	1,436 00	" 29		874 39	874 39
" 8		1,132 00	1,132 00	Dec. 6		1,158 05	1,158 05
" 15		1,189 00	1,189 00	" 13		1,125 17	1,125 17
" 22		1,053 00	1,053 00	" 20		1,134 18	1,134 18
" 29		1,207 12	1,207 12	" 27		1,145 25	1,145 25
2 days:				to			
Dec. 31		464 00	464 00	" 31		202 72	202 72
Totals....		\$28,549 37	\$28,549 37	Totals....		\$22,463 64	\$22,463 64

## WASHINGTON MARKET.

THOMAS DUNLAP, *Deputy Collector*, to March 31, 1859.WM. PATTEN, *Do.* from April 1, to September, 1859.LEWIS J. KIRK, *Do.* from September, 1859.

1859. Week ending	RENTS.	FEEs.	TOTAL.	1860. Week ending	RENTS.	FEEs.	TOTAL.
THOMAS DUNLAP, Deputy Collector.				LEWIS J. KIRK, Deputy Collector.			
Dec. 31, 1858	\$64 14	\$485 08	\$549 22	.....			
January 6	64 14	479 99	544 13	3 days to			
" 13	64 14	481 11	545 25	January 5	\$52 32	\$353 93	\$406 25
" 20	64 14	482 40	546 54	" 12	64 14	571 36	635 50
" 27	64 14	476 30	540 44	" 19	56 34	570 91	627 25
February 3	64 14	476 11	540 25	" 26	58 20	514 30	572 50
" 10	64 14	476 20	540 34	February 2	55 68	543 00	598 68
" 17	64 14	476 98	541 12	" 9	66 96	486 54	553 50
" 24	64 14	475 96	540 10	" 16	60 72	497 28	558 00
March 3	64 14	475 42	539 56	" 23	54 72	503 28	558 00
" 10	64 14	476 02	540 10	March 1	53 04	529 96	583 00
" 17	64 14	475 08	539 22	" 8	65 04	475 21	540 25
" 24	64 14	476 40	540 54	" 15	52 86	524 39	577 25
" 31	64 14	477 29	541 43	" 22	57 00	521 06	578 06
WILLIAM PATTEN, Deputy Collector.				" 29	104 06	485 42	589 48
April 7	64 14	495 82	559 96	April 5	77 04	490 71	567 75
" 14	61 50	511 29	572 79	" 12	52 86	519 14	572 00
" 21	58 50	522 71	581 21	" 19	55 32	529 43	584 75
" 28	63 12	543 98	607 10	" 26	65 10	529 15	594 25
May 5	62 82	530 68	593 50	May 3	53 82	546 93	600 75
Car'd frw'd.	\$1,208 04	\$9,294 82	\$10,502 86	Car'd frw'd.	\$1,105 22	\$9,192 00	\$10,297 22

## Market Rents and Fees in 1859 and 1860—continued.

1859.				1860.			
Week ending	RENTS.	FEES.	TOTAL.	Week ending	RENTS.	FEES.	TOTAL.
Bro't forw'd	\$1,208 04	\$9,294 82	\$10,502 86	Bro't forw'd	\$1,105 22	\$9,192 00	\$10,297 22
May 12	61 62	543 88	605 50	May 10	62 28	549 97	612 25
" 19	60 12	554 88	615 00	" 17	57 60	557 56	615 16
" 26	52 82	581 18	634 00	" 24	126 72	527 53	654 25
June 2	56 34	599 16	655 50	" 31	59 76	568 74	628 50
" 9	64 14	592 36	656 50	June 7	58 74	569 51	628 25
" 16	64 14	637 36	701 50	" 14	60 96	575 84	636 80
" 23	64 14	618 61	682 75	" 21	48 84	604 91	653 75
" 30	64 14	624 66	688 80	" 28	70 44	665 25	735 69
July 7	64 14	640 36	704 50	July 5	49 32	633 43	682 75
" 14	64 14	663 91	728 05	" 12	61 62	664 13	725 75
" 21	62 82	652 93	715 75	" 19	60 90	709 35	770 25
" 28	62 82	651 72	714 54	" 26	60 03	649 58	709 61
August 4	62 82	643 26	706 08	August 2	61 41	677 59	739 00
" 11	62 82	620 15	682 97	" 9	56 04	643 21	699 25
" 18	62 82	639 18	702 00	" 16	65 64	669 86	735 50
" 25	62 82	622 18	685 00	" 23	56 06	659 69	715 75
Sept. 1	62 82	624 18	687 00	" 30	57 24	632 86	690 10
" 8	60 50	646 50	707 00	Sept. 6	54 96	654 87	709 83
" 15	48 50	776 50	825 00	" 13	63 60	615 95	679 55
LEWIS J. KIRK, Deputy Collector.							
" 22	61 92	598 25	660 17	" 20	65 46	609 13	674 59
" 29	66 84	709 77	776 61	" 27	60 12	644 23	704 35
Oct. 6	56 40	635 00	691 40	Oct. 4	61 38	603 87	665 25
" 13	56 40	614 25	670 65	" 11	59 94	568 90	628 84
" 20	62 22	595 50	657 72	" 18	66 12	608 13	674 25
" 27	64 62	586 63	651 25	" 25	55 62	589 79	645 41
Nov. 3	61 68	546 07	607 75	Nov. 1	53 73	555 53	609 26
" 10	58 86	591 64	650 50	" 8	66 99	525 71	592 70
" 17	56 52	558 73	615 25	" 15	68 40	587 38	655 78
" 24	59 64	561 36	621 00	" 22	63 06	542 48	605 54
Dec. 1	59 64	574 00	633 64	" 29	61 50	510 35	571 85
" 8	54 66	538 34	593 00	Dec. 6	47 16	530 22	577 38
" 15	63 66	530 59	594 25	" 13	73 56	552 11	625 67
" 22	57 18	574 57	631 75	" 20	52 74	536 14	588 88
" 29	60 42	511 08	571 50	" 27	70 10	588 31	658 41
to Dec. 31		16 25	16 25	to Dec. 31	91 82	306 38	398 20
Totals....	\$3,273 18	\$29,070 81	\$33,243 99	Totals....	\$3,315 08	\$29,880 49	\$33,195 57

## FULTON MARKET.

GEORGE W. ISAACS, *Deputy Collector*, to March 31, 1859.M. C. FORDHAM, *Do.* from April 1, 1859.

1859.				1860.			
Week ending	RENTS.	FEES.	TOTAL.	Week ending	RENTS.	FEES.	TOTAL.
GEORGE W. ISAACS, Deputy Collector.				MATTHEW C. FORDHAM, Deputy Collector.			
Dec. 31, 1858	\$127 40	\$422 88	\$550 28	January 5	\$60 04	\$222 03	\$282 07
January 6 (12 days)				" 12	60 04	235 20	295 24
January 13	61 72	239 31	301 03				
Car'd frw'd.	\$189 12	\$662 19	\$851 31	Car'd frw'd.	\$120 08	\$457 23	\$577 31



## Market Rents and Fees in 1859 and 1860—continued.

1859. Week ending	RENTS.	FEES.	TOTAL.	1860. Week ending	RENTS.	FEES.	TOTAL.
Bro't forw'd	\$189 12	\$662 19	\$851 31	Bro't forw'd	\$120 08	\$457 23	\$577 31
January 20	61 72	243 28	305 00	January 19	61 72	232 38	294 10
" 27	61 72	242 37	304 09	" 26	61 72	228 51	290 23
February 3	61 72	240 24	301 96	February 2	61 72	227 32	289 04
" 10	63 70	243 56	307 26	" 9	61 72	224 54	286 26
" 17	63 70	246 34	310 04	" 16	61 72	228 43	290 15
" 24	63 70	242 52	306 22	" 23	61 72	228 38	290 10
March 3	63 70	241 61	305 31	March 1	61 72	233 69	295 41
" 10	63 70	244 45	308 15	" 8	61 72	226 54	288 26
" 17	63 70	245 36	309 06	" 15	61 72	234 23	295 95
" 24	62 02	242 98	305 00	" 22	61 72	232 70	294 42
" 31	62 02	241 08	303 10	" 29	61 72	234 51	296 23
MATTHEW C. FORDHAM, Deputy Collector.							
April 7	60 00	245 62	305 62	April 5	61 72	230 75	292 47
" 14	60 00	243 14	303 14	" 12	61 72	233 56	295 28
" 21	60 04	245 83	305 87	" 19	61 72	234 38	296 10
" 28	60 04	244 00	304 04	" 26	61 72	236 60	298 32
May 5	60 04	247 00	307 04	May 3	61 72	228 55	290 27
" 12	60 04	250 10	310 14	" 10	61 72	234 46	296 18
" 19	60 04	245 28	305 32	" 17	61 72	238 64	300 36
" 26	60 04	248 77	308 81	" 24	61 72	234 48	296 20
June 2	60 04	249 46	309 50	" 31	61 72	232 88	294 60
" 9	60 04	246 58	306 62	June 7	61 72	231 66	293 38
" 16	60 04	250 50	310 54	" 14	61 72	231 68	293 40
" 23	60 04	246 50	306 54	" 21	61 72	233 35	295 07
" 30	60 04	246 00	306 04	" 28	61 72	234 86	296 58
July 7	58 54	247 48	306 02	July 5	61 72	232 49	294 21
" 14	60 04	245 00	305 04	" 12	61 72	230 74	292 46
" 21	60 04	245 46	305 50	" 19	61 72	238 74	300 46
" 28	60 04	243 00	303 04	" 26	61 72	235 84	297 56
August 4	60 04	245 00	305 04	August 2	61 72	233 72	295 44
" 11	60 04	240 00	300 04	" 9	61 72	234 08	295 80
" 18	51 97	233 33	285 30	" 16	61 72	236 78	298 50
" 25	54 55	236 17	290 72	" 23	61 72	234 64	296 36
Sept. 1	60 04	240 15	300 19	" 30	61 72	235 76	297 48
" 8	60 04	230 28	290 32	Sept. 6	61 72	233 70	295 42
" 15	60 04	237 00	297 04	" 13	61 72	225 64	287 36
" 22	54 91	244 14	299 05	" 20	61 72	225 70	287 42
" 29	60 00	235 21	295 21	" 27	61 72	223 71	285 43
Oct. 6	60 04	240 58	300 62	Oct. 4	61 72	225 78	287 50
" 13	60 04	230 30	290 34	" 11	61 72	221 93	283 65
" 20	60 04	232 20	292 24	" 18	61 72	228 30	290 02
" 27	60 04	238 15	298 19	" 25	61 72	219 42	281 14
Nov. 3	60 04	225 26	285 30	Nov. 1	61 72	218 54	280 26
" 10	60 04	220 45	280 49	" 8	61 72	218 34	280 06
" 17	60 04	230 54	290 58	" 15	61 72	223 39	285 11
" 24	60 04	231 30	291 34	" 22	61 72	221 52	283 24
Dec. 1	60 04	225 10	285 14	" 29	61 72	225 44	287 16
" 8	60 04	227 20	287 24	Dec. 6	61 72	218 67	280 39
" 15	60 04	235 96	296 00	" 13	61 72	217 94	279 66
" 22	60 04	228 58	288 62	" 20	61 72	214 54	276 26
" 29	60 04	258 12	318 16	" 27	61 72	218 70	280 42
Totals....	\$3,201 77	\$12,691 06	\$15,892 83	Totals....	\$3,206 08	\$11,918 36	\$15,124 44



## Market Rents and Fees in 1859 and 1860—continued.

1859. Week ending	RENTS.	FEEs.	TOTAL.	1860. Week ending	RENTS.	FEEs.	TOTAL.
Bro't forw'd (2 weeks)	\$330 00	\$219 00	\$549 00	Bro't frw'd. (2 weeks)	\$288 00	\$192 00	\$480 00
August 25	20 00	14 00	34 00	August 23	18 00	12 00	30 00
Sept. 1	.....	.....	.....	" 30	.....	.....	.....
Sept. 8	20 00	10 00	30 00	(2 weeks)	.....	.....	.....
" 15	.....	.....	.....	Sept. 6	18 00	12 00	30 00
(2 weeks)	.....	.....	.....	" 13	.....	.....	.....
Sept. 22	18 00	12 00	30 00	(2 weeks)	.....	.....	.....
" 29	.....	.....	.....	Sept. 20	18 00	12 00	30 00
(2 weeks)	.....	.....	.....	" 27	.....	.....	.....
Oet. 6	18 00	12 00	30 00	(2 weeks)	.....	.....	.....
" 13	.....	.....	.....	Oet. 4	18 00	12 00	30 00
(2 weeks)	.....	.....	.....	" 11	.....	.....	.....
Oet. 20	18 00	12 00	30 00	(2 weeks)	.....	.....	.....
" 27	.....	.....	.....	Oet. 18	18 00	12 00	30 00
(2 weeks)	.....	.....	.....	" 25	.....	.....	.....
Nov. 3	18 00	12 00	30 00	(2 weeks)	.....	.....	.....
" 10	.....	.....	.....	Nov. 1	18 00	12 00	30 00
(2 weeks)	.....	.....	.....	" 8	.....	.....	.....
Nov. 17	18 00	12 00	30 00	(2 weeks)	.....	.....	.....
" 24	.....	.....	.....	Nov. 15	18 00	12 00	30 00
(2 weeks)	.....	.....	.....	" 22	.....	.....	.....
Dec. 1	18 00	12 00	30 00	(2 weeks)	.....	.....	.....
" 8	.....	.....	.....	Nov. 29	18 00	12 00	30 00
(2 weeks)	.....	.....	.....	Dec. 6	.....	.....	.....
Dec. 15	18 00	12 00	30 00	(2 weeks)	.....	.....	.....
" 22	.....	.....	.....	Dec. 13	18 00	12 00	30 00
(2 weeks)	.....	.....	.....	" 20	.....	.....	.....
Dec. 29	18 00	12 00	30 00	(2 weeks)	.....	.....	.....
Totals....	\$514 00	\$339 00	\$853 00	Totals....	\$468 00	\$312 00	\$780 00

## CATHARINE MARKET.

JAMES E. VAN CLEEF, *Deputy Collector*, to August 31, 1860.JOSEPH ALDEN, *Do.* from September 1, 1860.

1859. Week ending	RENTS.	FEEs.	TOTAL.	1860. Week ending	RENTS.	FEEs.	TOTAL.
JAMES E. VAN CLEEF, Deputy Collector.				JAMES E. VAN CLEEF, Deputy Collector.			
Dec. 31, 1858	\$37 14	\$39 78	\$76 92	January 5	\$37 14	\$30 42	\$67 56
January 6	37 14	39 76	76 90	" 12	37 14	42 51	79 65
" 13	37 14	39 61	76 75	" 19	37 14	43 65	80 79
" 20	37 14	39 94	77 08	" 26	37 14	43 93	81 07
" 27	37 14	40 94	78 08	February 2	37 14	41 72	78 86
February 3	37 14	41 31	78 45	" 9	37 14	41 86	79 00
" 10	37 14	41 70	78 84	" 16	37 14	43 03	80 17
" 17	37 14	42 96	80 10	" 23	37 14	43 72	80 86
" 24	37 14	42 26	79 40	March 1	37 14	43 63	80 77
March 3	37 14	43 38	80 52	" 8	37 14	43 91	81 05
" 10	37 14	41 76	78 90	" 15	37 14	43 52	80 66
" 17	37 14	43 12	80 26				
Car'd frw'd.	\$445 68	\$496 52	\$942 20	Car'd frw'd.	\$408 54	\$461 90	\$870 44

## Market Rents and Fees in 1859 and 1860—continued.

1859.				1860.			
Week ending	RENTS.	FEES.	TOTAL.	Week ending	RENTS.	FEES.	TOTAL.
Bro't frw'd.	\$445 68	\$496 52	\$942 20	Bro't frw'd.	\$408 54	\$461 90	\$870 44
March 24	37 14	43 01	80 15	March 22	37 14	43 99	81 13
" 31	37 14	57 40	94 54	" 29	37 14	44 54	81 68
April 7	37 14	42 52	79 66	April 5	37 14	46 11	83 25
" 14	37 14	45 13	82 27	" 12	37 14	44 92	82 06
" 21	37 14	44 76	81 90	" 19	37 14	41 73	78 87
" 28	37 14	47 00	84 14	" 26	37 14	46 56	83 70
May 5	37 14	44 97	82 11	May 3	37 14	41 64	78 78
" 12	37 14	45 57	82 71	" 10	37 14	45 22	82 36
" 19	37 14	48 58	85 72	" 17	37 14	47 46	84 60
" 26	37 14	45 65	82 79	" 24	37 14	42 76	79 90
June 2	37 14	48 76	85 90	" 31	37 14	45 92	83 06
" 9	37 14	46 50	83 64	June 7	37 14	44 03	81 17
" 16	37 14	48 14	85 28	" 14	37 14	46 90	84 04
" 23	37 14	46 90	84 04	" 21	37 14	45 53	82 67
" 30	37 14	48 03	85 17	" 28	37 14	46 62	83 76
July 7	37 14	48 52	85 66	July 5	37 14	46 73	83 87
" 14	37 14	44 68	81 82	" 12	37 14	44 66	81 80
" 21	37 14	50 54	87 68	" 19	37 14	47 60	84 74
" 28	37 14	48 46	85 60	" 26	37 14	44 37	81 51
August 4	37 14	47 28	84 42	August 2	37 14	45 66	82 80
" 11	37 14	48 24	85 38	" 9	37 14	45 94	83 08
" 18	37 14	48 11	85 25	" 16	37 14	44 52	81 66
" 25	37 14	47 46	84 60	" 23	37 14	45 74	82 88
Sept. 1	37 14	48 82	85 96	" 30	37 14	47 66	84 80
JOSEPH ALDEN, Deputy Collector.							
" 8	37 14	47 27	84 41	Sept. 6	34 83	51 56	86 39
" 15	37 14	49 61	86 75	" 13	32 10	45 10	77 20
" 22	37 14	48 77	85 91	" 20	34 68	53 64	88 32
" 29	37 14	47 38	84 52	" 27	37 14	45 40	82 54
Oct. 6	37 14	48 21	85 35	Oct. 4	37 14	45 87	83 01
" 13	37 14	50 57	87 71	" 11	37 14	43 51	80 65
" 20	37 14	49 62	86 76	" 18	37 14	45 30	82 44
" 27	37 14	47 20	84 34	" 25	30 48	47 06	77 54
Nov. 3	37 14	48 11	85 25	Nov. 1	32 70	53 01	85 71
" 10	37 14	45 91	83 05	" 8	37 14	43 32	80 46
" 17	37 14	46 74	83 88	" 15	37 14	43 75	80 89
" 24	37 14	47 30	84 44	" 22	37 14	47 28	84 42
Dec. 1	37 14	46 98	84 12	" 29	37 14	36 58	73 72
" 8	37 14	46 76	83 90	Dec. 6	37 14	43 18	80 32
" 15	37 14	47 23	84 37	" 13	37 14	43 01	80 15
" 22	37 14	45 60	82 74	" 20	37 14	37 36	74 50
" 29	37 14	44 51	81 65	" 27	37 14	45 37	82 51
2 days ending Dec. 31	.....	12 39	12 39	4 days ending Dec. 31	.....	25 47	25 47
Totals....	\$1,968 42	\$2,451 71	\$4,420 13	Totals....	\$1,910 37	\$2,344 48	\$4,254 85

## Market Rents and Fees in 1859 and 1860—continued.

## CLINTON MARKET.

JAMES E. VAN CLEEF, *Deputy Collector*, to August 31, 1860.JOSEPH ALDEN, *Do.* from September, 1860.

1859. Week ending	RENTS.	FEES.	TOTAL.	1860. Week ending	RENTS.	FEES.	TOTAL.
JAMES E. VAN CLEEF, Deputy Collector.				JAMES E. VAN CLEEF, Deputy Collector.			
Dec. 31, 1858	\$36 18	\$90 29	\$126 47	January 5	\$37 83	\$95 23	\$133 06
January 6	36 18	91 67	127 85	" 12	37 83	94 47	132 30
" 13	36 18	89 82	126 00	" 19	37 83	97 25	135 08
" 20	36 18	90 83	127 01	" 26	37 83	112 76	150 59
" 27	36 18	96 44	132 62	February 2	37 83	98 65	136 48
February 3	36 18	97 61	133 79	" 9	37 83	102 37	140 20
" 10	36 18	99 42	135 60	" 16	37 83	97 43	135 26
" 17	36 18	96 97	133 15	" 23	37 83	98 53	136 36
" 24	36 18	99 50	135 68	March 1	37 83	94 49	132 32
March 3	36 18	93 66	129 84	" 8	37 83	107 21	145 04
" 10	36 18	98 18	134 36	" 15	37 83	96 99	134 82
" 17	36 18	93 02	129 20	" 22	37 83	101 13	138 96
" 24	36 18	101 26	137 44	" 29	37 83	96 22	134 05
" 31	36 18	100 36	136 54	April 5	37 83	107 98	145 81
April 7	36 18	97 67	133 85	" 12	37 83	109 25	147 08
" 14	36 18	97 13	133 31	" 19	37 83	101 24	139 07
" 21	36 18	98 49	134 67	" 26	37 83	97 55	135 38
" 28	36 18	99 52	135 70	May 3	37 83	105 32	143 15
May 5	36 18	104 45	140 63	" 10	37 83	101 26	139 09
" 12	36 18	101 34	137 52	" 17	37 83	108 13	145 96
" 19	36 18	105 73	141 91	" 24	37 83	100 23	138 06
" 26	36 18	101 97	138 15	" 31	37 83	105 48	143 31
June 2	36 18	103 86	145 04	June 7	37 83	99 24	137 07
" 9	36 18	104 61	140 79	" 14	37 83	100 29	138 12
" 16	36 18	112 48	148 66	" 21	37 83	102 85	140 68
" 23	36 18	118 32	154 50	" 28	37 83	107 33	145 16
" 30	36 18	112 70	148 88	July 5	37 83	104 57	142 40
July 7	34 98	114 38	149 36	" 12	37 83	103 23	141 06
" 14	35 79	98 32	134 11	" 19	37 83	110 90	148 73
" 21	39 87	105 37	145 24	" 26	37 83	109 88	147 71
" 28	37 83	106 13	143 96	August 2	37 83	103 67	141 50
August 4	37 83	110 60	148 43	" 9	37 83	104 84	142 67
" 11	37 83	110 38	148 21	" 16	37 83	104 12	141 95
" 18	37 83	108 32	146 15	" 23	37 83	111 82	149 65
" 25	37 83	103 20	141 03	" 30	37 83	113 84	151 67
Sept. 1	37 83	106 97	144 80	JOSEPH ALDEN, Deputy Collector.			
" 8	37 83	104 96	142 79	Sept. 6	34 83	107 14	141 97
" 15	35 58	110 76	146 34	" 13	35 58	121 45	157 03
" 22	40 08	104 99	145 07	" 20	35 33	108 87	144 20
" 29	37 83	109 51	147 34	" 27	35 58	104 06	139 64
Oct. 6	37 83	108 26	146 09	Oct. 4	37 83	106 14	143 97
" 13	37 83	109 92	147 75	" 11	37 83	108 78	146 61
" 20	37 83	109 57	147 40	" 18	37 83	108 98	146 81
" 27	37 83	99 23	137 06	" 25	37 83	102 66	140 49
Nov. 3	37 83	109 70	147 53	Nov. 1	37 83	100 75	138 58
" 10	37 83	99 25	137 08	" 8	37 83	101 90	139 73
" 17	37 83	100 92	138 75	" 15	37 83	95 87	133 70
" 24	37 83	104 92	142 75	" 22	37 83	100 95	138 78
Dec. 1	37 83	104 53	142 36	" 29	37 83	83 18	121 01
" 8	37 83	95 95	133 78	Dec. 6	37 83	106 31	144 14
" 15	37 83	108 17	146 00	" 13	37 83	94 59	132 42
" 22	37 83	98 44	136 27	" 20	37 83	96 18	134 01
" 29	37 83	99 71	137 54	" 27	37 83	95 50	133 33
2 days, ending Dec. 31	.....	9 05	9 05	3 days, ending Dec. 31	37 83	24 66	62 49
Totals....	\$1,957 59	\$5,453 80	\$7,411 39	Totals....	\$1,994 99	\$5,373 72	\$7,368 71



## Market Rents and Fees in 1859 and 1860—continued.

## GOUVERNEUR MARKET.

JAMES E. VAN CLEEF, *Deputy Collector*, to August 31, 1860.JOSEPH ALDEN, *Do.* from September 1, 1860.

1859.	RENTS.	FEEES.	TOTAL.	1860.	RENTS.	FEEES.	TOTAL.
Week ending				Week ending			
JAMES E. VAN CLEEF, Deputy Collector.				JAMES E. VAN CLEEF, Deputy Collector.			
Dec. 31, 1858	\$1 56	\$1 36	\$2 92	January 5	\$1 56	\$1 36	\$2 92
January 6	1 56	1 36	2 92	" 12	1 56	1 36	2 92
" 13	1 56	1 36	2 92	" 19	78	1 36	2 14
" 20	1 56	1 36	2 92	" 26	2 34	1 56	3 70
" 27	1 56	1 36	2 92	February 2	1 56	1 36	2 92
February 3	1 56	1 36	2 92	" 9	1 56	1 36	2 92
" 10	1 56	1 36	2 92	" 16	1 56	1 00	2 56
" 17	1 56	1 36	2 92	" 23	78	1 72	2 50
" 24	1 56	1 36	2 92	March 1	2 34	1 36	3 70
March 3	1 56	1 36	2 92	" 8	1 56	1 36	2 92
" 10	1 56	1 36	2 92	" 15	1 56	1 36	2 92
" 17	1 56	1 36	2 92	" 22	1 56	1 36	2 92
" 24	1 56	1 36	2 92	" 29	1 56	1 36	2 92
" 31	1 56	1 36	2 92	April 5	1 56	1 36	2 92
April 7	1 56	1 36	2 92	" 12	1 56	1 00	2 56
" 14	1 56	1 36	2 92	" 19	1 56	1 72	3 28
" 21	1 56	1 36	2 92	" 26	1 56	1 36	2 92
" 28	1 56	1 36	2 92	May 3	1 56	1 36	2 92
May 5	1 56	1 36	2 92	" 10	1 56	1 36	2 92
" 12	1 56	1 36	2 92	" 17	78	1 36	2 14
" 19	1 56	1 36	2 92	" 24	2 34	1 36	3 70
" 26	1 56	1 36	2 92	" 31	1 56	1 36	2 92
June 2	1 56	1 36	2 92	June 7	1 56	1 36	2 92
" 9	1 56	1 36	2 92	" 14	1 56	1 36	2 92
" 16	1 56	1 36	2 92	" 21	1 56	1 36	2 92
" 23	1 56	1 36	2 92	" 28	1 56	1 36	2 92
" 30	1 56	1 36	2 92	July 5	1 56	1 36	2 92
July 7	1 56	1 36	2 92	" 12	1 56	1 06	3 52
" 14	1 56	1 36	2 92	" 19	1 56	2 11	3 67
" 21	1 56	1 36	2 92	" 26	1 56	2 11	3 67
" 28	1 56	1 36	2 92	August 2	1 56	2 11	3 67
August 4	1 56	1 36	2 92	" 9	1 56	2 11	3 67
" 11	1 56	1 36	2 92	" 16	1 56	2 11	3 67
" 18	1 56	1 36	2 92	" 23	1 56	2 11	3 67
" 25	1 56	1 36	2 92	" 30	1 56	2 11	3 67
Sept. 1	1 56	1 36	2 92	JOSEPH ALDEN, Deputy Collector.			
" 8	1 56	1 36	2 92	Sept. 6	1 56	1 11	2 67
" 15	1 56	1 36	2 92	" 13	1 56	3 12	4 68
" 22	1 56	1 36	2 92	" 20	1 56	2 11	3 67
" 29	1 56	1 36	2 92	" 27	1 56	3 16	4 66
Oct. 6	1 56	1 36	2 92	Oct. 4	1 56	2 12	3 68
" 13	1 56	1 36	2 92	" 11	1 56	2 12	3 68
" 20	1 56	1 36	2 92	" 18	1 56	1 34	2 90
" 27	1 56	1 36	2 92	" 25	1 56	2 93	4 49
Nov. 3	1 56	1 36	2 92	Nov. 1	1 56	2 12	3 68
" 10	1 56	1 36	2 92	" 8	1 56	1 75	3 31
" 17	1 56	1 36	2 92	" 16	1 56	2 51	4 07
" 24	1 56	1 36	2 92	" 22	1 56	2 12	3 68
Dec. 1	1 56	1 36	2 92	" 29	1 56	1 38	2 94
" 8	1 56	1 36	2 92	Dec. 6	1 56	2 12	3 68
" 15	1 56	1 36	2 92	" 13	1 56	2 12	3 68
" 22	1 56	1 36	2 92	" 20	1 56	2 12	3 68
" 29	1 56	1 36	2 92	" 27	1 56	2 12	3 68
Totals....	\$2 68	\$72 08	\$154 76	Totals....	\$81 12	\$89 76	\$170 88

## Market Rents and Fees in 1859 and 1860—continued.

## CENTRE MARKET.

JAMES REED, *Deputy Collector*, to March 31, 1859.ASA BUTMAN, *Do.* from April 1, 1859.

1859.				1860.			
Week ending	RENTS.	FEES.	TOTAL.	Week ending	RENTS.	FEES.	TOTAL.
JAMES REED, Deputy Collector.				ASA BUTMAN, Deputy Collector.			
Dec. 31, 1858	\$30 96	\$95 04	\$126 00	January 5	\$47 30	\$82 23	\$129 53
January 6	30 96	95 04	126 00	" 12	47 30	86 80	134 10
" 13	30 96	95 04	126 00	" 19	47 30	88 87	136 17
" 20	30 96	85 04	116 00	" 26	47 30	84 63	131 93
" 27	30 96	100 04	131 00	February 2	47 30	78 79	126 09
February 3	30 96	94 04	125 00	" 9	46 30	84 98	131 28
" 10	30 96	96 04	127 00	" 16	47 30	80 09	127 39
" 17	30 96	95 04	126 00	" 23	47 30	87 97	135 27
" 24	30 96	96 04	127 00	March 1	47 30	87 22	134 52
March 3	30 96	95 04	126 00	" 8	47 30	91 34	138 64
" 10	30 96	96 04	127 00	" 15	47 30	81 49	128 79
" 17	30 96	96 04	127 00	" 22	47 30	94 21	141 51
" 24	30 96	94 04	125 00	" 29	179 18	87 00	266 18
" 31	30 96	72 99	103 95				
ASA BUTMAN, Deputy Collector.							
April 7	44 32	92 98	137 30	April 5	48 14	83 36	131 50
" 14	40 96	82 97	123 93	" 12	48 14	96 01	144 15
" 21	46 84	86 60	133 44	" 19	48 14	87 09	135 23
" 28	44 32	91 15	135 47	" 26	48 14	80 90	129 04
May 5	44 32	88 63	132 95	May 3	48 14	95 11	143 25
" 12	44 32	86 18	130 50	" 10	48 14	87 26	135 40
" 19	44 32	88 37	132 69	" 17	48 14	88 97	137 11
" 26	44 32	89 24	133 56	" 24	48 14	93 61	141 75
June 2	44 32	91 20	135 52	" 31	48 14	90 26	138 40
" 9	44 32	90 73	135 05	June 7	48 14	91 62	139 76
" 16	44 32	96 38	140 70	" 14	48 14	85 29	133 43
" 23	46 12	78 43	124 55	" 21	48 14	90 22	138 36
" 30	43 56	74 20	117 76	" 28	48 14	82 40	130 54
July 7	44 20	76 27	120 47	July 5	48 14	79 63	127 77
" 14	44 20	78 79	122 99	" 12	48 14	93 67	141 81
" 21	44 18	80 93	125 11	" 19	48 14	83 11	131 25
" 28	44 20	83 10	127 30	" 26	48 14	82 13	130 27
August 4	45 28	82 37	127 65	August 2	48 14	90 26	138 40
" 11	45 52	84 97	130 49	" 9	48 14	93 25	141 39
" 18	46 36	78 16	124 52	" 16	48 14	79 39	127 53
" 25	46 36	85 18	131 54	" 23	48 14	86 88	135 02
Sept. 1	46 36	83 75	130 11	" 30	48 14	86 71	134 85
" 8	46 36	92 56	138 92	Sept. 6	48 14	101 32	149 46
" 15	46 36	93 64	140 00	" 13	48 14	83 54	131 68
" 22	46 30	88 32	134 62	" 20	48 14	90 12	138 26
" 29	46 30	90 70	137 00	" 27	48 14	86 18	134 32
Oct. 6	46 30	90 75	137 05	Oct. 4	48 14	90 27	138 41
" 13	47 30	89 50	136 80	" 11	48 14	79 45	127 59
" 20	47 30	85 05	132 35	" 18	48 14	93 99	142 13
" 27	47 30	85 80	133 10	" 25	48 14	86 41	134 55
Nov. 3	47 30	85 36	132 66	Nov. 1	48 14	84 67	132 81
" 10	47 30	84 03	131 33	" 8	48 14	85 07	133 21
" 17	47 30	85 70	133 00	" 15	48 14	87 16	135 30
" 24	47 30	89 96	137 26	" 22	48 14	85 75	133 89
Car'd frw'd.	\$1,979 18	\$4,237 46	\$6,216 64	Car'd frw'd.	\$2,382 54	\$4,096 68	\$6,479 22

## Market Rents and Fees in 1859 and 1860—continued.

1859. Week ending	RENTS.	FEES.	TOTAL.	1860. Week ending	RENTS.	FEES.	TOTAL.
Bro't forw'd	\$1,979 18	\$4,237 46	\$6,216 64	Bro't frw'd.	\$2,382 54	\$4,096 68	\$6,479 22
Dec. 1	47 30	81 85	129 15	Nov. 29	48 14	85 94	134 08
" 8	47 30	86 60	133 90	Dec. 6	48 14	84 91	133 05
" 15	47 30	84 98	132 28	" 13	48 14	88 96	137 10
" 22	47 30	84 95	132 25	" 20	48 14	83 08	131 22
" 29	47 30	86 51	133 81	" 27	48 14	76 10	124 24
Totals....	\$2,215 68	\$4,662 35	\$6,878 03	Totals....	\$2,623 24	\$4,515 67	\$7,138 91
Less allowance made to Collector, Jas. Reed, for discount on incur- rent money.....							
			152 17				
			\$6,825 86				

## JEFFERSON MARKET.

JAMES REED, *Deputy Collector*, to March 31, 1859.ASA BUTMAN, *Do.* from April 1, 1859.

1859. Week ending	RENTS.	FEES.	TOTAL.	1860. Week ending	RENTS.	FEES.	TOTAL.
JAMES REED, Deputy Collector.				ASA BUTMAN, Deputy Collector.			
Dec. 31, 1859	\$12 72	\$39 28	\$52 00	January 5	\$19 59	\$32 76	\$52 35
January 6	12 72	39 28	52 00	" 12	19 59	34 32	53 91
" 13	12 72	39 28	52 00	" 19	19 59	45 66	65 25
" 20	12 72	37 28	50 00	" 26	19 59	33 73	53 32
" 27	12 72	37 28	50 00	February 2	19 59	36 57	56 16
February 3	12 72	37 28	50 00	" 9	19 59	33 92	53 51
" 10	12 72	38 28	51 00	" 16	19 59	34 33	53 92
" 17	12 72	39 28	52 00	" 23	19 59	34 21	53 80
" 24	12 72	43 28	56 00	March 1	19 59	35 92	55 51
March 3	12 72	40 28	53 00	" 8	19 59	33 80	53 39
" 10	12 72	40 28	53 00	" 15	19 59	33 31	52 90
" 17	12 72	39 28	52 00	" 22	19 59	34 32	53 91
" 24	12 72	38 28	51 00	" 29	19 59	34 16	53 69
" 31	12 72	31 68	44 40				
ASA BUTMAN, Deputy Collector.				April 5	19 59	41 70	61 29
April 7	19 59	36 71	56 30	" 12	19 59	36 46	56 05
" 14	18 79	33 81	52 60	" 19	19 59	37 91	57 50
" 21	19 59	40 03	59 62	" 26	19 59	36 07	55 66
" 28	19 59	35 51	55 10	May 3	19 59	35 88	55 47
May 5	19 59	39 27	58 86	" 10	19 59	35 11	54 70
" 12	19 59	36 16	55 75	" 17	19 59	37 83	57 42
" 19	19 59	38 06	57 65	" 24	19 59	37 26	56 85
" 26	19 59	35 04	54 63	" 31	19 59	36 85	56 44
June 2	19 59	35 16	54 75	June 7	19 59	38 65	58 24
" 9	19 59	37 17	56 76	" 14	19 59	34 48	54 07
" 16	19 59	34 52	54 11	" 21	19 59	39 30	58 89
" 23	19 59	34 94	54 53	" 28	19 59	37 26	56 85
" 30	19 59	32 31	51 90				
Car'd frw'd.	\$431 95	\$1,009 01	\$1,440 96	Car'd frw'd.	\$509 34	\$941 71	\$1,451 05

## Market Rents and Fees in 1859 and 1860—continued.

1859. Week ending	RENTS.	FEEs.	TOTAL.	1860. Week ending	RENTS.	FEEs.	TOTAL.
Bro't forw'd	\$431 95	\$1,009 01	\$1,440 96	Bro't frw'd.	\$509 34	\$941 71	\$1,451 05
July 7	19 59	34 42	54 01	July 5	19 59	36 14	55 73
" 14	19 59	33 99	53 58	" 12	19 59	34 49	54 08
" 21	19 59	34 25	53 84	" 19	19 59	36 16	55 75
" 28	19 59	34 15	53 74	" 26	19 59	36 89	56 48
August 4	19 59	34 13	53 72	August 2	19 59	34 25	53 84
" 11	19 59	33 43	53 02	" 9	19 59	34 45	54 04
" 18	19 59	33 93	53 52	" 16	19 59	38 85	58 44
" 25	19 59	33 64	53 23	" 23	19 59	33 48	53 07
Sept. 1	19 59	34 46	54 05	" 30	19 59	35 45	55 04
" 8	19 59	33 91	53 50	Sept. 6	19 59	38 26	57 85
" 15	19 59	33 40	52 99	" 13	19 59	36 95	56 54
" 22	19 59	33 53	53 12	" 20	19 59	33 98	53 57
" 29	19 59	33 91	53 50	" 27	19 59	32 84	52 43
Oct. 6	19 59	32 66	52 25	Oct. 4	19 59	34 77	54 36
" 13	19 59	34 41	54 00	" 11	19 59	36 21	55 80
" 20	19 59	33 16	52 75	" 18	19 59	33 87	53 46
" 27	19 59	32 81	52 40	" 25	19 59	33 61	53 20
Nov. 3	19 59	34 08	53 67	Nov. 1	19 59	36 45	56 04
" 10	19 59	34 69	54 28	" 8	19 59	35 98	55 57
" 17	19 59	33 58	53 17	" 15	19 59	37 11	56 70
" 24	19 59	32 20	51 79	" 22	19 59	34 00	53 59
Dec. 1	19 59	36 62	56 21	" 29	19 59	39 07	58 66
" 8	19 59	32 11	51 70	Dec. 6	19 59	34 72	54 31
" 15	19 59	32 47	52 06	" 13	19 59	35 47	55 06
" 22	19 59	33 51	53 10	" 20	19 59	37 46	57 05
" 29	19 59	31 66	51 25	" 27	19 59	32 73	52 32
Totals....	\$941 29	\$1,884 12	\$2,825 41	Totals....	\$1,018 68	\$1,865 35	\$2,884 03

## ESSEX MARKET.

H. S. LARUE, *Deputy Collector*, to March 31, 1859.JAMES M. THOMSON, *Do.* from April 1, 1859.

1859. Week ending	RENTS.	FEEs.	TOTAL.	1860. Week ending	RENTS.	FEEs.	TOTAL.
H. S. LARUE, Deputy Collector.				JAMES M. THOMSON, Deputy Collector.			
Dec. 31, 1858	\$25 64	\$26 84	\$52 48				
January 6	18 24	26 84	45 08	January 5	\$19 00	\$32 50	\$51 50
" 13	17 64	25 72	43 36	" 12	19 76	34 00	53 76
" 20	18 24	27 96	46 20	" 19	19 00	29 50	48 50
" 27	17 64	26 09	43 73	" 26	20 00	30 00	50 00
February 3	17 64	27 59	45 23	February 2	19 00	30 00	49 00
" 10	22 64	26 84	49 48	" 9	20 00	30 00	50 00
" 17	22 64	26 84	49 48	" 16	19 75	30 25	50 00
" 24	17 64	26 84	44 48	" 23	19 00	31 00	50 00
March 3	17 64	26 84	44 48	March 1	19 50	30 50	50 00
" 10	21 64	26 47	48 11	" 8	19 00	30 00	49 00
" 17	17 64	27 21	44 85	" 15	21 00	29 00	50 00
" 24	23 46	26 84	50 30	" 22	19 00	29 00	48 00
" 31	18 39	26 84	45 23	" 29	19 00	29 00	48 00
Car'd frw'd.	\$276 73	\$375 76	\$652 49	Car'd frw'd.	\$253 01	\$394 75	\$647 76

## Market Rents and Fees in 1859 and 1860—Continued.

1859. Week ending	RENTS.	FEEs.	TOTAL.	1860. Week ending	RENTS.	FEEs.	TOTAL.
JAMES M. THOMSON, Deputy Collector.				—			
Bro't frw'd.	\$276 73	\$375 76	\$652 49	Bro't frw'd.	\$253 01	\$394 75	\$647 76
April 7	13 00	13 19	26 19	April 5	19 00	30 00	49 00
" 14	17 64	31 99	49 63	" 12	21 00	30 00	51 00
" 21	23 24	27 83	51 07	" 19	19 00	30 00	49 00
" 28	17 64	29 45	47 09	" 26	19 00	30 00	49 00
May 5	17 64	31 04	48 68	May 3	19 00	31 14	50 14
" 12	22 64	30 31	52 95	" 10	19 60	32 50	52 10
" 19	20 04	29 97	50 01	" 17	21 00	31 50	52 50
" 26	17 64	33 67	51 31	" 24	19 00	30 25	49 25
June 2	22 64	30 56	53 20	" 31	18 46	30 00	48 46
" 9	17 64	27 17	44 81	June 7	18 46	31 50	49 96
" 16	20 64	31 83	52 47	" 14	19 50	30 00	49 50
" 23	17 64	31 58	49 22	" 21	18 46	30 50	48 96
" 30	19 64	31 02	50 66	" 28	18 25	30 50	48 75
July 7	19 64	31 50	51 14	July 5	18 46	31 50	49 96
" 14	20 60	31 32	51 92	" 12	19 00	30 00	49 00
" 21	23 60	31 31	54 91	" 19	18 00	30 00	48 00
" 28	19 58	32 82	52 40	" 26	18 59	29 41	48 00
August 4	19 58	30 46	50 04	August 2	18 65	30 50	49 15
" 11	19 56	32 88	52 44	" 9	18 34	30 34	48 68
" 18	19 56	35 01	54 57	" 16	18 65	28 49	47 14
" 25	20 82	31 40	52 22	" 23	21 76	27 91	49 67
Sept. 1	20 00	34 69	54 69	" 30	18 90	28 85	47 75
" 8	21 12	31 30	52 42	Sept. 6	18 65	30 00	48 65
" 15	19 56	31 60	51 16	" 13	18 52	31 50	50 02
" 22	19 56	30 70	50 26	" 20	19 50	29 00	48 50
" 29	19 56	32 99	52 55	" 27	18 65	31 00	49 65
Oct. 6	19 54	32 52	52 06	Oct. 4	18 15	31 04	49 19
" 13	21 56	31 87	53 43	" 11	18 00	31 33	49 33
" 20	18 50	34 47	52 97	" 18	18 65	31 33	49 98
" 27	18 56	32 64	51 20	" 25	21 25	32 50	53 75
Nov. 3	20 90	32 86	53 76	Nov. 1	18 36	31 25	49 61
" 10	20 22	31 81	52 03	" 8	18 36	30 50	48 86
" 17	18 64	33 39	52 03	" 15	18 75	32 16	50 91
" 24	19 00	31 83	50 83	" 22	20 00	31 50	51 50
Dec. 1	19 17	31 25	50 42	" 29	18 00	31 33	49 33
" 8	21 11	32 75	53 86	Dec. 6	17 75	30 00	47 75
" 15	19 93	33 67	53 60	" 13	19 00	30 50	49 50
" 22	19 20	33 50	52 70	" 20	16 43	31 50	47 93
" 29	19 50	33 50	53 00	" 27	20 00	32 25	52 25
Totals...	\$1,042 98	\$1,599 41	\$2,642 39	Totals...	\$991 11	\$1,588 33	\$2,579 4



## Market Rents and Fees in 1859 and 1860—Continued.

## UNION MARKET.

H. S. LARUE, *Deputy Collector*, to March 31, 1859.JAMES M. THOMSON, *Do.* from April 1, 1859.

1859. Week ending	RENTS.	FEES.	TOTAL.	1860. Week ending	RENTS.	FEES.	TOTAL.
H. S. LA RUE, Deputy Collector.				JAMES M. THOMSON, Deputy Collector.			
Dec. 31, 1858	\$8 16	\$14 00	\$22 16	January 5	\$13 25	\$17 00	30 25
January 6	8 42	15 39	23 81	" 12	11 75	17 00	28 75
" 13	9 12	13 35	22 47	" 19	13 25	17 00	30 25
" 20	9 12	14 73	23 85	" 26	11 75	17 00	28 75
" 27	9 12	13 78	22 90	February 2	11 75	17 00	28 75
February 3	9 12	13 97	23 09	" 9	11 75	17 00	28 75
" 10	9 12	13 99	23 11	" 16	12 50	17 00	29 50
" 17	8 40	13 97	22 37	" 23	13 25	17 00	30 25
" 24	8 40	14 52	22 92	March 1	12 50	17 00	29 50
March 3	9 12	14 07	23 19	" 8	12 50	17 00	29 50
" 10	8 40	14 00	22 40	" 15	12 50	17 00	29 50
" 17	8 40	13 57	21 97	" 22	11 75	17 00	28 75
" 24	8 40	14 00	22 40	" 29	12 50	17 00	29 50
" 31	8 40	13 91	22 31				
JAMES M. THOMSON, Deputy Collector.							
April 7	4 00	7 38	11 38	April 5	12 50	17 00	29 50
" 14	12 85	18 27	31 12	" 12	12 50	17 00	29 50
" 21	11 00	17 22	28 22	" 19	12 50	17 00	29 50
" 28	11 00	19 02	30 02	" 26	12 50	17 00	29 50
May 5	11 00	17 03	28 03	May 3	12 50	17 25	29 75
" 12	11 00	16 01	27 01	" 10	12 50	17 50	30 00
" 19	11 00	15 63	26 63	" 17	11 75	17 00	28 75
" 26	11 00	16 85	27 85	" 24	11 75	17 00	28 75
June 2	10 25	16 30	26 55	" 31	12 50	17 50	30 00
" 9	11 00	15 33	26 33	June 7	11 75	17 50	29 25
" 16	10 25	21 09	31 34	" 14	11 50	17 50	29 00
" 23	11 00	14 84	25 84	" 21	14 50	16 75	31 25
" 30	11 00	14 64	25 64	" 28	11 75	16 25	28 00
July 7	10 25	14 66	24 91	July 5	11 75	16 75	28 50
" 14	11 00	14 78	25 78	" 12	12 50	16 50	29 00
" 21	11 75	18 55	30 30	" 19	11 75	16 50	28 25
" 28	11 00	14 27	25 27	" 26	11 75	16 50	28 25
August 4	11 00	14 80	25 80	August 2	14 00	16 50	30 50
" 11	11 00	14 89	25 89	" 9	11 75	16 50	28 25
" 18	11 00	16 41	27 41	" 16	11 75	16 50	28 25
" 25	11 00	15 53	26 53	" 23	14 00	16 50	30 50
Sept. 1	11 00	15 95	26 95	" 30	10 50	16 50	27 00
" 8	11 75	15 58	27 33	Sept. 6	14 50	16 50	31 00
" 15	11 75	13 38	25 13	" 13	12 50	17 75	30 25
" 22	11 75	16 30	28 05	" 20	12 50	18 00	30 50
" 29	11 75	16 75	28 50	" 27	12 50	18 00	30 50
October 6	11 00	16 50	27 50	Oct. 4	12 50	18 00	30 50
" 13	11 00	17 25	28 25	" 11	13 25	18 00	31 25
" 20	11 75	16 25	28 00	" 18	13 25	18 00	31 25
" 27	10 25	16 25	26 50	" 25	14 00	18 00	32 00
Nov. 3	13 50	17 25	30 75	Nov. 1	13 25	18 00	31 25
" 10	12 25	17 00	29 25	" 8	13 25	18 00	31 25
" 17	12 50	17 25	29 75	" 15	13 25	18 00	31 25
" 24	11 75	17 00	28 75	" 22	13 25	18 00	31 25
Car'd frw'd.	\$498 05	\$743 46	\$1,241 51	Car'd frw'd.	\$589 25	\$806 25	\$1,395 50

## Market Rents and Fees in 1859 and 1860—Continued.

1859. Week ending	RENTS.	FEEES.	TOTAL.	1860. Week ending	RENTS.	FEEES.	TOTAL.
Bro't forw'd	\$498 05	\$743 46	\$1,241 51	Bro't forw'd	\$589 25	\$806 25	\$1,395 50
Dec. 1	11 75	17 00	28 75	Nov. 29	13 25	18 00	31 25
" 8	10 25	17 00	27 25	Dec. 6	11 75	17 25	29 00
" 15	14 75	17 00	31 75	" 13	14 25	18 00	32 25
" 22	10 25	17 00	27 25	" 20	13 25	18 00	31 25
" 29	13 25	17 00	30 25	" 27	13 25	17 25	30 50
Totals....	\$558 30	\$828 46	\$1,386 76	Totals....	\$655 00	\$894 75	\$1,549 75

## TOMPKINS MARKET.

H. S. LA RUE, *Deputy Collector*, to March 31, 1859.JAMES M. THOMSON, *Do.* from April 1, 1859.

1859. Week ending	RENTS.	FEEES.	TOTAL.	1860. Week ending	RENTS.	FEEES.	TOTAL.
H. S. LA RUE, Deputy Collector.				JAMES M. THOMSON, Deputy Collector.			
Dec. 31, 1858	\$8 64	\$26 74	\$35 38	January 5	\$9 24	\$16 00	\$25 24
January 6	8 64	16 20	24 84	" 12	9 24	21 00	30 24
" 13	8 64	19 90	28 54	" 19	9 24	20 00	29 24
" 20	8 64	27 66	36 30	" 26	9 24	19 00	28 24
" 27	8 64	25 59	34 23	February 2	9 24	17 00	26 24
February 3	8 64	19 47	28 11	" 9	9 24	18 01	27 25
" 10	8 64	17 14	25 78	" 16	9 24	18 00	27 24
" 17	8 64	21 08	29 72	" 23	9 24	19 00	28 24
" 24	8 64	23 04	31 68	March 1	9 24	17 00	26 24
March 3	8 64	17 78	26 42	" 8	9 24	17 00	26 24
" 10	8 64	19 71	28 35	" 15	9 24	20 00	29 24
" 17	8 64	19 30	27 94	" 22	9 24	20 00	29 24
" 24	8 64	26 54	35 18	" 29	9 24	19 00	28 24
" 31	8 64	21 12	29 76				
JAMES M. THOMSON, Deputy Collector.							
April 7	10 18	11 28	21 46	April 5	9 24	18 00	27 24
" 14	9 20	15 86	25 06	" 12	9 24	17 18	26 42
" 21	9 24	19 56	28 80	" 19	9 24	17 00	26 24
" 28	8 76	17 36	26 12	" 26	9 24	18 16	27 40
May 5	9 00	18 69	27 69	May 3	9 24	18 15	27 39
" 12	9 24	17 07	26 31	" 10	9 24	18 10	27 34
" 19	8 76	18 93	27 69	" 17	9 24	20 00	29 24
" 26	9 72	17 33	27 05	" 24	9 24	18 25	27 49
June 2	9 24	18 64	27 88	" 31	9 24	19 00	28 24
" 9	8 28	19 01	27 29	June 7	9 24	18 30	27 54
" 16	10 20	20 68	30 88	" 14	9 24	18 50	27 74
" 23	9 24	16 05	25 29	" 21	9 24	18 25	27 49
" 30	9 24	18 03	27 27	" 28	9 24	17 25	26 49
July 7	8 24	15 11	23 35	July 5	9 24	18 00	27 24
" 14	10 24	19 38	29 62	" 12	8 74	16 26	25 00
" 21	9 24	14 95	24 19	" 19	9 24	17 00	26 24
" 28	9 24	16 22	25 46	" 26	9 24	18 00	27 24
Car'd frw'd.	\$278 22	\$595 42	\$873 64	Car'd frw'd.	\$276 70	\$546 41	\$823 11

## Market Rents and Fees in 1859 and 1860—Continued.

1859. Week ending	RENTS.	FEEs.	TOTAL.	1860. Week ending	RENTS.	FEEs.	TOTAL.
Bro't forw'd	\$278 22	\$595 42	\$873 64	Bro't forw'd	\$276 70	\$546 41	\$823 11
August 4	9 24	22 11	31 35	August 2	9 24	18 00	27 24
" 11	9 24	19 37	28 61	" 9	9 24	18 16	27 40
" 18	9 24	19 14	28 38	" 16	.....	.....	.....
" 25	9 24	17 73	26 97	" 23	.....	.....	.....
Sept. 1	9 24	19 01	28 25	" 30	.....	.....	.....
" 8	9 24	19 91	29 15	Sept. 6	.....	4 00	4 00
" 15	9 24	16 63	25 87	" 13	.....	3 00	3 00
" 22	9 24	15 34	24 58	" 20	.....	3 00	3 00
" 29	9 24	20 54	29 78	" 27	.....	3 00	3 00
Oct. 6	9 24	21 59	30 83	Oct. 4	.....	2 75	2 75
" 13	9 24	18 25	27 49	" 11	.....	.....	.....
" 20	9 24	18 87	28 11	" 18	316 25	313 25	629 50
" 27	9 24	19 45	28 69	" 25	33 00	69 00	102 00
Nov. 3	9 24	21 12	30 36	Nov. 1	33 00	43 16	76 16
" 10	9 24	17 16	26 40	" 8	33 00	43 25	76 25
" 17	9 24	19 25	28 49	" 15	40 00	50 43	90 43
" 24	9 24	14 41	23 65	" 22	34 50	58 28	92 78
Dec. 1	9 24	20 25	29 49	" 29	34 00	52 25	86 25
" 8	9 24	17 00	26 24	Dec. 6	32 00	50 25	82 25
" 15	9 24	17 00	26 24	" 13	36 00	59 00	95 00
" 22	9 24	18 26	27 50	" 20	36 50	60 00	96 50
" 29	9 24	20 00	29 24	" 27	50 00	63 00	113 00
Totals....	\$481 50	\$1,007 85	\$1,489 35	Totals....	\$973 43	\$1,460 19	\$2,433 62

## RECAPITULATION.

MARKETS.	COLLECTIONS IN 1860.	COLLECTIONS IN 1859.	INCREASE IN 1860.	DECREASE IN 1860.
West Washington*	\$22,463 64	\$28,549 37	.....	\$6,085 73
Washington.....	33,195 57	33,243 99	.....	48 42
Fulton.....	15,124 44	15,892 83	.....	768 39
Franklin.....	780 00	853 00	.....	73 00
Catharine.....	4,254 85	4,420 13	.....	165 28
Clinton.....	7,368 71	7,411 39	.....	42 68
Gouverneur.....	170 88	154 76	\$16 12	.....
Centre.....	7,138 91	6,825 86	313 05	.....
Jefferson.....	2,884 03	2,825 41	58 62	.....
Essex.....	2,579 44	2,642 39	.....	62 95
Union.....	1,549 75	1,386 76	162 99	.....
Tompkins.....	2,433 62	1,489 35	944 27	.....
Totals.....	\$99,943 84	\$105,695 24	\$1,495 05	\$7,246 45

\* See foot-note on page 58.

# DESIGN OR PLAN OF THE System of Accounts

prescribed by the Comptroller  
FOR

## THE BUREAU OF CITY REVENUE.

The Mayor Aldermen & Commonality  
OF THE CITY OF NEW YORK.

Common Land Rent.	18
Dock and Slip Rent.	19
Ferry Rent.	20
Ground Rent.	21
House Rent.	22
Interest on Bonds and Mortgages.	23
Market Cellar Rent.	24
Water Lot Rent.	25
Individuals.	26
Market Rents and Fees.	27
The Deputy Collectors.	28
Bonds and Mortgages.	29
Commutation of Quit Rents.	30
Miscellaneous Receipts.	31
Sales of Real Estate.	32
Sales of Personal Property.	33
<b>CASH</b>	34
DANIEL DEVLIN, CHAMBERLAIN.	35
The Sup <sup>t</sup> of Market Rents and Fees.	36
Sales of Street Manure.	37





# METHOD OF KEEPING AND RENDERING ACCOUNTS IN THE BUREAU OF CITY REVENUE.

No regular accounts having been kept in the Bureau of City Revenue previous to 1859, the work of ascertaining the amount of Rents and Interest due and unpaid, and usually collected by the Collector of City Revenue, involved much labor.

The annexed PLAN exhibits the method adopted for opening and keeping a regular set of books in this Bureau, consisting of a *Ledger*, *Journal*, and *Cash-Book*.

The titles of accounts stated in the plan indicate the different sources of the Revenues collected by this Bureau.

On ascertaining the amount of each of the several kinds of Rent and Interest which were due to the Corporation on the first day of January, 1859, and the names of persons from whom the same were due, accounts were opened with the individual debtors, by debiting them with said amounts, and crediting the same to the proper accounts, as shown by figures [1], [2], [3], [4], [5], [6], [7], and [8].

Then, as collections were made from the parties above mentioned, "Cash" was debited, and the proper individuals credited with the amounts received from them [fig. 8½].

The Deputy Collectors of City Revenue are respectively debited with the amount of their weekly collections of "Market Rents and Fees" [fig. 9], and credited with the amount of their daily payments to the Collector [fig. 10].

The entries made of collections of the principal of *Bonds and Mortgages*, the consideration for *Commutation of Quit Rents*, *Miscellaneous Receipts*, *Sales of Real Estate*, and *Sales of Personal Property*, are shown by the figures [11], [12], [13], [14], and [15].

The Superintendent of Market Rents and Fees is debited with the amount of *Sales of Street Manure* [fig. 17], and is credited with the amounts received and paid over by him on that account [fig. 16].

At the close of business hours each day the amount of money received during the day is deposited with the Chamberlain [fig. 16½], who is at the same time furnished with a statement showing the sums received from the different sources of Revenue, respectively, to enable him to make the proper credits of the same in his books.

The accounts of the several kinds of Revenues are periodically closed by transferring the respective amounts to the credit of the Corporation, as shown by the figures [18], [19], [20], [21], [22], [23], [24], [25], [26], [27], [28], [29], [30], [31], and [32]. The Chamberlain's account is closed in like manner by a transfer of the amount to the debit of the Corporation [fig. 33].

The following rules, prescribed by the Comptroller, are printed on the blanks furnished to the Collector of City Revenue for his monthly Accounts Current.

THE COLLECTOR OF CITY REVENUE shall, at the close of each month, or as soon thereafter as practicable, render to the COMPTROLLER, under oath, an Account Current, in the form prescribed for that purpose, which shall exhibit to the credit of the Mayor, Aldermen and Commonalty of the city of New York—

1st. The balance remaining due and unpaid at the close of the last day of the preceding month, on account of the various Revenues of the Corporation, of which Accounts have been furnished to him by the Comptroller, or by other proper authority have been placed in his hands for Collection.

2d. The amount of any Rent Rolls or other claims received by him for Collection since his last preceding Account Current, distinguishing the same by the usual classifications.

3d. Any other item or account proper to appear in such Account Current to the credit of the Corporation.

The debit side of said Account Current shall exhibit—

1st. The date and amount of each payment to the CHAMBERLAIN.

2d. The amounts refunded for payments received in error, and any other payments made by authority of the Comptroller.

3d. The amount of any other items properly chargeable, not embraced under one of the heads above specified.

4th. The amount of Revenues remaining due and uncollected at the close of the last day of the month, the same to be carried down to a New Account.

## WHARVES, PIERS, AND BULKHEADS OWNED BY THE CORPORATION OF THE CITY OF NEW YORK.

## NORTH RIVER.

North $\frac{1}{2}$ Pier No. 12	Albany street.	Pier No. 52	West Tenth street.
" " 13	Albany street.	" " 53	Charles street.
South $\frac{1}{2}$ " " 14	Cedar street.	" " 54	Perry street.
	Bulkhead between Piers No. 12 and 14.		Bulkhead between Barrow street, south of Pier No. 51, to and including about half of Bulkhead between Piers No. 53 and 54.
South $\frac{1}{2}$ " " 18	Cortlandt street, & Bulkhead.		Twelfth street (short).
" " 20	Dey street.	" " 60	Thirteenth street.
" " 21	Fulton street.	" " 61	Seventeenth street.
South $\frac{1}{2}$ " " 22	Vesey street.	" " 62	Eighteenth street.
	Bulkhead between Piers No. 20 and 22.		Pier Twentieth street.
" " 29	Warren street.	" " "	Twenty-second street.
" " 30	Chambers street.	" " "	Twenty-eighth street.
" " 31	Duane street.	" " "	Thirtieth street.
" " 32	Between Duane and Jay streets.	" " "	Thirty-fourth street.
South $\frac{1}{2}$ " " 33	Jay street.	" " "	Thirty-seventh street.
	Bulkhead between Piers No. 30 and 33.	" " "	Thirty-ninth street.
North $\frac{1}{2}$ " " 34	Harrison street.	" " "	Fortieth street.
" " 35	Franklin street.	" " "	Forty-seventh street.
" " 36	North Moore street.	" " "	Fifty-fifth street.
" " 37	Beach street.	" " "	Seventy-ninth street.
" " 38	Hubert st., & Bulkhead.	" " "	One Hundred and Thirtieth street.
" " "	Laight street (short).	" " "	One Hundred and Fifty-fifth street.
" " 39	Vestry street.		Bulkhead, south side of Hammond street, from West street to 13th avenue.
" " "	Desbrosses street (short).		Bulkhead Bank street.
" " 40	Watts street.	" " "	Bethune street.
" " 41	Between Canal and Hoboken streets.	" " "	Troy street.
" " 42	Canal street.	" " "	Jane street.
" " 43	Spring street.	" " "	Horatio street.
	Bulkhead between Hoboken street and Pier No. 43.	" " "	Gansevoort street.
" " 45	Charlton street.	" " "	Fourteenth street.
" " 46	King street.	" " "	Fifteenth street.
	Bulkhead between Piers No. 45 and 46.	" " "	Sixteenth street.
" " 47	Hamersley street.	" " "	Nineteenth street.
" " 48	Clarkson street.	" " "	Twenty-first street.
" " 49	Leroy street.	" " "	Twenty-third street.
" " 50	Morton street.	" " "	Twenty-ninth street.
" " 51	Christopher street.	" " "	Thirty-second street.

## LIST OF WHARVES, PIERS AND BULKHEADS—CONTINUED.

## EAST RIVER.

Pier	Whithall street (Staten Island Ferry).	Bulkhead between Piers No. 43 and 44.
	No. 1 Whitall street.	Pier No. 46 Jefferson street.
South $\frac{1}{2}$	" " 2 Whitall street.	" " 48 Clinton street.
	Bulkhead between Ferry Pier and No. 2.	North $\frac{1}{2}$ " " 51 Gouverneur slip.
North $\frac{1}{2}$	" " 4 Broad street.	South $\frac{1}{2}$ " " 52 Gouverneur slip.
" "	" " 5 Between Broad street and Coenties slip.	Bulkhead between Piers No. 51 and 52.
" "	" " 6 Coenties slip.	North $\frac{1}{2}$ " " 53 Jackson street.
" "	" " 7 Coenties slip.	South $\frac{1}{2}$ " " 54 Jackson street.
South $\frac{1}{2}$	" " 8 Coenties slip.	Bulkhead between Piers No. 53 and 54.
	Bulkhead between Piers No. 4 and 8.	" " Bulkhead Corlears street.
South $\frac{1}{2}$	" " 12 Old slip, and Bulkhead southerly, nearly across the slip.	South $\frac{1}{2}$ " " Grand street.
North $\frac{1}{2}$	" " 15 Wall street, and Bulkhead northerly, nearly across the slip.	" " Bulkhead between Piers, Grand street.
North $\frac{1}{2}$	" " 18 Maiden lane.	Also, Bulkhead southerly to and including Cherry street.
South $\frac{1}{2}$	" " 19 Fleteher street.	North $\frac{1}{2}$ " " 56 Broome street.
	Bulkhead between Piers No. 18 and 19.	South $\frac{1}{2}$ " " 57 Broome street.
North $\frac{1}{2}$	" " 20 Burling slip.	Bulkhead between Piers No. 56 and 57.
" "	" " 21 Burling slip.	Bulkhead along Rivington street.
" "	" " 22 Fulton slip.	" " 61 Between Rivington and Stanton streets.
South $\frac{1}{2}$	" " 23 Beekman street, and entire outer end.	Bulkhead between Rivington and Stanton streets, except 120 feet adjoining Stanton street.
North $\frac{1}{2}$	" " 24 Between Beekman street and Peek slip.	" " 62 Stanton street.
" "	" " 25 Peek slip.	Bulkhead Third street.
South $\frac{1}{2}$	" " 26 Peek slip.	" " Fifth street.
	Bulkhead between Piers No. 24 and 26.	Bulkhead Thirteenth street.
North $\frac{1}{2}$	" " 29 Roosevelt street.	" " Fourteenth street.
" "	" " 30 Between Roosevelt street and James slip.	" " Fifteenth street.
" "	" " 31 Between Roosevelt street and James slip.	" " foot of and between Sixteenth and Seventeenth streets.
South $\frac{1}{2}$	" " 32 James slip.	" " Eighteenth street.
	Bulkhead between Piers No. 29 and 32.	" " Nineteenth street.
North $\frac{1}{2}$	" " 33 Oliver street.	" " Twentieth street.
" "	" " 34 Catharine street.	" " Twenty-first street.
South $\frac{1}{2}$	" " 35 Catharine street.	Pier Twenty-third street.
	Bulkhead between Piers No. 33 and 35.	" " Twenty-fifth street.
" "	" " 37 Market slip.	" " Twenty-sixth street.
" "	" " 38 Market slip.	" " Twenty-eighth street.
	Bulkhead between Piers No. 37 and 38.	Bulkhead between 23d and 28th streets.
	Also, Bulkhead to a point 46 feet west of Market slip.	" " Thirty-seventh street.
" "	" " 40 Pike slip.	" " Thirty-eighth street.
" "	" " 41 Pike slip.	Bulkhead Forty-ninth st.
	Bulkhead between Piers No. 40 and 41.	" " Fifty-third street.
	Also, bulkhead to a point 52 feet 11 inches east of Pike slip.	" " Sixty-first street.
1-9	" " 42 Between Pike and Rutgers slips.	" " Eighty-sixth street.
" "	" " 43 Rutgers slip.	And Bulkhead.
" "	" " 44 Rutgers slip.	" " One Hundred and Sixth street.
		" " One Hundred and Fourteenth street.
		" " One Hundred and Twentieth street.
		" " One Hundred and Twenty-fifth street.
		" " One Hundred and Thirtieth street.

Errors and omissions excepted.

COMPTROLLER'S OFFICE, NEW YORK, January, 1861.

FERRIES GRANTED AND LEASED BY THE CORPORATION OF THE CITY OF NEW YORK, AND IN  
OPERATION AT THE CLOSE OF THE YEAR 1880.

NORTH RIVER.

LOCATION.	LESSEES.	ANNUAL RENT.	LEASES EXPIRE.
Cortlandt street.....	Jersey City Ferry Company...	\$5,000	1866
Barclay street.....	J. C. & R. L. Stevens.....	100	1865
Chambers street.....	Pavonia Ferry Company.....	9,050	1867
Hoboken street.....	E. A. Stevens.....	1,000	1870
Christopher street.....	J. C. & R. L. Stevens.....	350	1862
39th street.....	S. V. D. Laing.....	200	1862
42d street.....	Francis Price.....	50	1866
86th street.....	Henry Conklin.....		

EAST RIVER.

Fulton and Whitehall streets.....	Union Ferry Company.....	\$35,000	1861
Whitehall street to Staten Island...	J. L. Smith.....	5,100	1865
Wall street.....	Jacob Sharp.....	5,000	1862
Peek slip.....	J. V. Messerole & Co.....	21,000	1869
Pier No. 35 to Williamsburgh.....	Berry & Hicks.....	3,000	1868
Roosevelt street.....	J. H. Martin.....	3,000	1867
Catharine street.....	Union Ferry Company.....	16,000	1863
Houston street.....	Houston street Ferry Company	6,500	1863
Jackson street.....	James Wilson.....	500	1868
Grand street.....	J. V. Messerole & Co.....	15,000	1869
14th street to Greenpoint.....	A. H. Schultz.....	250	1865
23d street to Greenpoint.....	St. Patrick's Cathedral.....	100	1863
34th street to Hunter's Point.....	A. V. Winants.....	100	1867
86th street to Astoria.....	S. A. Halsey.....	50	1867

Errors and omissions excepted.

COMPTROLLER'S OFFICE, NEW YORK, January, 1861.

## BUREAU OF COLLECTION OF TAXES.

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For a long period the taxes levied in the city and county of New York, were collected by officers elected by the qualified voters of each ward, who were known as "Ward Collectors," of whom there were two for each ward, and by three "Collectors of Arrears of Taxes," appointed by the Common Council.

By an Act (chap. 230) entitled "An Act for the Collection of Taxes in the City of New York," passed April 18, 1843, the said offices were abolished, and all former laws relating to the collection of taxes in the said city, or to the officers by whom the same were collected, were repealed, and in place of the old system it was made the duty of the Common Council to establish an office for the collection of taxes, as a branch of, and subordinate to, the Department of Finance, to be conducted by a Receiver of Taxes, a Deputy Receiver, and a suitable number of clerks—the Receiver and Deputy Receiver to be appointed by and hold their office during the pleasure of the Common Council, and the Clerks to be appointed by the Receiver of Taxes.

By an Act (chap. 231) passed April 11, 1848, it was made the duty of the Board of Supervisors of the County of New York to appoint a Receiver of Taxes and a Deputy Receiver, to hold office for the term of four years from the 1st of May, 1848, and the salary of the Receiver, which by the Act of 1843, was fixed at two thousand dollars per annum, was continued at the same rate, and the salary of the Deputy was also continued at fifteen hundred dollars, being the same rate as was fixed in 1843.

The amended charter (chap. 187) of 1849, which went into effect June 1, 1850, made the office a Bureau in the Department of Finance, and provided that the Receiver should "nominate, and with the advice and consent of the Board of Aldermen appoint, so many clerks as shall be authorized by the Common Council, provided that nothing in this act contained shall be held to interfere with the tenure of office of the present Receiver of Taxes and Deputy Receiver of Taxes, as established by the act passed April 11, 1848." It further provided that (after the expiration of the aforesaid term) the Mayor should nominate, and, by and with the consent of the Board of Aldermen, appoint the Receiver of Taxes, who, as the head of the Bureau, was authorized to nominate, and with the consent of the Board of Aldermen, to appoint such number of clerks as should be authorized by the Common Council.

By an Act (chap. 148) passed April 11, 1851, it was provided that the Deputy Receiver of Taxes in the City of New York, should be appointed in the same manner as is provided by the charter of 1849, for the appointment of the Receiver of Taxes, and that the term of office of said Receiver and Deputy should continue to be four years. It also provided that the appointment of said officers should be made on or before the thirty-first day of December preceding the expiration of their respective terms of office.

The amendments to the Charter made by chap. 446 of the laws of 1857, gave to the Heads of Departments the appointment of the Chiefs of Bureaux (except in the



## BUREAU OF COLLECTION OF TAXES—CONTINUED.

ease of the Chamberlain), and all other subordinates in their respective departments, since which time the Receiver of Taxes, and other officers and clerks in the Bureau of Collection of Taxes, have been appointed by the Comptroller.

## LOCATION OF THE OFFICE.

The ordinance passed by the Common Council June 17, 1843 (Pro. C. C., vol. x., p. 281), provided that the office for the collection of taxes should be kept in the building known as the Hall of Records. It was afterwards removed to the old Almshouse building, situated on the north side of the City Hall Park, and on the destruction of that building by fire, in 1854, it was again removed to the "New City Hall," also situated on Chambers street, where it still continues to be kept, in the basement of said building. (See Pro. C. C., vol. xxii., p. 145.)

## SUCCESSION OF OFFICERS.

The following shows the names of persons appointed and removed by the Common Council, under the act of April 18, 1843 :

	APPOINTED.	REMOVED.
THOMAS JEREMIAH . . . Rec'r of Taxes,	May 3, 1843, Pro. Joint B'd C. C.	
DOUW D. WILLIAMSON. Dep. do.	do. do. do. do.	August 2, 1843.
HENRY T. KIERSTED . . Rec'r of Taxes,	Aug. 2, 1843, do. do.	May 26, 1845.
CLEMENT GUYON . . . . Dep. do.	do. do. do. do.	May 30, 1844.
GARRITT STRYKER . . . do. do.	May 30, 1844, do. do.	May 15, 1845.
JOHN STEWART . . . . . Rec'r of Taxes,	May 26, 1845, Pro. C. C. Vol. xii., 45,	June 10, 1847.
PETER ESQUIROL . . . . Dep. do.	May 15, 1845, do. do.	do. 15, May 12, 1847.
SMITH DUNNING . . . . Rec'r of Taxes,	June 10, 1847, do. do. xv. 61,	
WILLIAM A. DARLING. Dep. do.	May 12, 1847, do. do. do. 7,	

The following appointments were made by the Board of Supervisors, under the Act of April 11, 1848 :

HARVEY HART . . . . . Rec'r of Taxes,	April 26, 1848, Pro. B'd Sup., Vol. v. 526.
WILLIAM A. DARLING. Dep. do.	do. do. do. do. 527.

The following appointments were made by the Mayor, with the advice and consent of the Board of Aldermen, under the Acts of 1849 and 1851 :

HARVEY HART . . . . . Rec'r of Taxes,	Dec. 16, 1851, Pro. Board of Ald. Vol. xlv. 449.
WILLIAM A. DARLING. Dep. do.	do. do. do. do. do. Res. Nov. 24, '55.
JOHN P. HONE . . . . . do. do.	Dec. 11, 1854, do. do. lvi. 418.
HENRY H. HOWARD . . Rec'r of Taxes,	Ap'l 18, 1856, do. do. lxii. 119.
JOHN P. HONE . . . . . Dep. do.	(Held over.)
WILSON SMALL . . . . . Rec'r of Taxes,	Ap'l 6, 1857, Pro. B. of A. vol. lxvi. 9. Rem. Jan. 1859.
JOHN P. HONE . . . . . Dep. do.	do. do. do. do. do.

The following appointments were made by the Comptroller under the Amended Charter of 1857 :

JAMES KELLY . . . . . Rec'r of Taxes,	Jan. 3, 1859.
JOHN P. HONE . . . . . Dep. do.	(Holds over.)

## BUREAU OF COLLECTION OF TAXES—CONTINUED.

## MODE OF COLLECTING TAXES, AND MAKING RETURNS THEREOF.

The accounts of each year's taxes are contained in twenty-six separate books, usually denominated "Assessment Rolls," or "Tax Books." There is one book for taxes on real estate in each of the twenty-two wards of the city; and for the nineteenth and twenty-second wards, there are two such books. There is also one book for the taxes on personal estate of residents, and another book for the taxes on personal estate of non-residents of the city; and these twenty-six tax books are placed in the hands of twelve clerks.

The Board of Supervisors having estimated, and set down in a fifth column, prepared for that purpose in the assessment rolls, opposite to the several sums stated as the valuations of real and personal estates, the respective sums in dollars and cents, to be paid as a tax thereon; the books, containing an account of the taxes on real estate, are then sent to the Clerk of Arrears, to have the unpaid Croton Water Rents for the previous year entered therein, as required by the following sections of the act, chap. 579, of the laws of 1853:

§ 9. The President of the Croton Aqueduct Board shall annually, on the first day of April, cause to be added another additional charge of ten per cent. on all the regular rents of the Croton Water remaining unpaid, and shall, on the last day of the same month, cause to be prepared and transmitted to the Clerk of Arrears, a separate account for each ward of all the lots on which the said "Regular Rents" for that Water year may remain unpaid, with the amounts due on each lot, after the above-mentioned charges shall have been added, and shall include in such account, which he shall first render, after the passage of this act, whatever "regular rents" may remain unpaid of previous years; and shall at the time notify the Comptroller of the aggregate amount of the "regular rents" so returned, and shall thereafter receive no payments on account of the same, but may, nevertheless, certify to the Clerk of Arrears any overcharges which shall, upon such certificate, be remitted by the Clerk of Arrears, at any time before settlement.

§ 10. There shall be ruled, in the yearly Assessment Rolls for taxes of each ward, a new column headed "Regular Rents," in which, immediately after the confirmation of such assessment rolls, the Clerk of Arrears shall cause to be entered, opposite to the ward numbers of the property on which the said arrears may be due, the amounts due for "regular rents," as transmitted to him, in accordance with the provisions of the preceding section, and the same shall be, and continue to be, with the charges thereon, until paid, a lien upon the property on which they may be due, and shall be collected at the same time and in the same manner with the taxes to which they shall be added.

It is the duty of the Board of Supervisors to cause the rolls, when duly corrected and completed as above, and the proper warrants for the collection of the taxes are affixed, to be delivered to the Receiver of Taxes on or before the first day of September in each year.

On receiving said rolls, the Receiver is required immediately to give public notice in six or more city newspapers, that said rolls or tax-books have been delivered to him, and that said taxes are due and payable.

The following extract (from 5th Rev. Stat. I., 961) shows some of the provisions of law relating to the collection of taxes:

SEC. 34. The office of the said Receiver of Taxes shall be kept at such place in the said city as shall be, from time to time, by ordinance of the said Common Council, assigned for that purpose; and shall be kept open on each day in the year (Sundays excepted), from the hour of eight in the forenoon, till two in the afternoon.

SEC. 35. It shall be the duty of the said Receiver of Taxes personally to receive all taxes which may be paid at the said office, and of the said Deputy Receiver, to retain the possession in the said office, and not

## BUREAU OF COLLECTION OF TAXES—CONTINUED.

elsewhere, of the warrants and assessment rolls which shall, from time to time, be delivered to the said Receiver of Taxes, by the Supervisors or the Comptroller of the said city; and it shall be the duty of the said First Clerk to keep all the books of accounts of the said office, and to assist the Deputy Receiver in the performance of all duties required of him by this Act.

SEC. 36. The said Receiver of Taxes shall enter into suitable books, to be kept by him for that purpose, the sums received by him for taxes, and at the expiration of the office hours for each day, and before three o'clock thereof, shall render a statement of the amount to the Chamberlain, and at the same time on each day pay over to the said Chamberlain the amount received on such day; he shall also, thereupon, receive from the said Chamberlain a voucher for the payment of such sums, which he shall forthwith, and on the same day, exhibit to the Comptroller of the said city.

SEC. 37. It shall be the duty of the said Deputy Receiver, from time to time, to enter in a column to be made for that purpose, upon the assessment rolls in his possession, opposite to the names of the persons mentioned therein, and who shall pay their tax as aforesaid to the Receiver of Taxes, the fact of such payment, the amount thereof, and the day when paid, and to enter into suitable books, to be kept by him for that purpose, on each day, such payments, with a statement of the ward for which the same were received, and the names of the parties, respectively, on whose account the same were paid; and at the expiration of the office hours, and on the same day, shall furnish to the Comptroller of the said city a detailed statement of such sums, and of the ward for which received, and of the names of the parties, respectively, on whose account the same have been paid, which shall be filed by the said Comptroller in his office.

SEC. 38. The said Comptroller shall, on each day, immediately after receiving from said Deputy Receiver, the statement required by the last preceding section, compare the said statement with a voucher furnished to him by the Receiver of Taxes and the Chamberlain for the payment thereof to the Chamberlain, and if the aggregate amounts thereof shall correspond, shall credit the said Receiver of Taxes, in his books, with such amount.

If any person assessed shall pay his tax, on or before the first day of November, next after the rolls are placed in the hands of the Receiver, he is entitled to a discount on the amount of his tax, at the rate of seven per cent. per annum, to be computed from the time of such payment to the first day of December next succeeding. If the tax is not paid by the first day of December, one per cent. is added to it and collected; and a further charge of one per cent. on the fifteenth day of December, if the same is not paid before that date. If not paid on or before the first day of January, interest is charged on the tax at the rate of twelve per cent. per annum, from the day the rolls and warrants were received by the Receiver; and if not paid by the fifteenth day of January, the Receiver may issue his warrant for the collection thereof, with such interest added, by distress and sale.

The act chap. 579, of 1853, provides as follows:

§ 11. The Receiver of Taxes shall, on the first day of June in each year, make a return to the Clerk of Arrears of all taxes on real estate and of "regular rents" of Croton Water, which have been added thereto, remaining unpaid, and shall notify the Comptroller of the aggregate amount of arrears so returned, and balance on his books the accounts of the arrears so returned, by charging the amount thereof to the Bureau of Arrears, and shall thereafter receive no payments on account of arrears so returned, but may nevertheless certify to the Clerk of Arrears any errors, which shall, upon such certificate, be corrected by the Clerk of Arrears at any time before settlement.

When such taxes on real estate and water rents have remained unpaid for three years, from the time they shall have become due, the real estate may be sold for the payment of the same, by the Clerk of Arrears, after due notice according to law.

## METHOD OF KEEPING ACCOUNTS.

The annexed PLAN exhibits the method of keeping the accounts of the Receiver of Taxes, in use since 1859. The figures in brackets refer to the following explanations, to wit:

**DESIGN OR PLAN**  
**OF THE**  
**System of Accounts**  
 prescribed by the Comptroller  
**FOR**  
**The Bureau of Collection of Taxes**

**BOARD OF SUPERVISORS**

*of the County of New York.*

*Tax of the year 1860.*

*Remissions of Taxes.*

*Discount on Taxes.*

*Interest on Taxes.*

**The Mayor Aldermen & Commonalty**  
**OF THE CITY OF NEW YORK.**

*Water Rents of the year 1859.*

*Remissions of Water Rents.*

**THE CLERK OF ARREARS.**

**CASH**

**THE COUNTY TREASURER.**

**THE CHAMBERLAIN.**







## BUREAU OF COLLECTION OF TAXES—CONTINUED.

On receiving the Assessment-rolls or Tax-books, with the necessary Warrants of the Supervisors for collecting the money, an entry is made in the *Journal*, debiting the aggregate amount of taxes to "Tax of the year —," and crediting the same to the "Board of Supervisors of the County of New York," as shown by [1]. The account of "Water Rents of the Year —" is at the same time debited with the aggregate amount of such rents remaining unpaid, as returned by the Croton Aqueduct Board, and "The Mayor, Aldermen, and Commonalty of the City of New York" credited therefor, as shown by [7].

As collections are made, "Cash" is debited with the amount actually received and "Taxes of the year —," "Interest on Taxes," and "Water Rents of the Year —," are severally credited, as shown by the figures [2], [3], and [8].

In the case of a remission either of taxes on water-rents (which is made only upon the receipt of written instructions to that effect from the Comptroller), the same is entered in the *Journal*. If in an item of tax, the account of "Remissions of Taxes" is debited, and "Taxes of the year —" credited, as shown by figure [4]. If in an item of water rent, "Remissions of Water Rents" is debited, and "Water Rents of the year —," credited, as shown by figure [9].

The discounts allowed on taxes, paid before the first day of November, are debited to "Discount on Taxes" and "Tax of the Year —," credited with the amount. See figure [5].

On making the annual return to the Comptroller for collection by the Clerk of Arrears, of Taxes on Real Estate and Water Rents, remaining unpaid on the first day of June, "The Clerk of Arrears" is debited with the aggregate amount, and "Tax of the Year —," and "Water Rents of the Year —," respectively credited, as shown by figures [6] and [10].

At the close of business hours each day, the money taken during the day is deposited, as follows: The amount received for Taxes and Interest on Taxes is paid over to the County Treasurer, see figure [11], and the amount received for Water Rents, is paid to the City Chamberlain [11½].

At the end of each month, the amounts deposited during the month, as above, are transferred, "The Board of Supervisors" being debited with the amount paid over for taxes and interest on the same, and "The County Treasurer" credited therewith—see [12]. The account of "The Mayor, Aldermen, and Commonalty," &c., is in like manner debited with the amount deposited for water rents, and "The Chamberlain" credited, as shown by figure [18].

The account of "The Clerk of Arrears" is closed by transferring to the debit of "The Board of Supervisors" the amount of uncollected taxes on real estate [fig. 14], and to the debit of "The Mayor, Aldermen, and Commonalty," &c., the amount of uncollected water rents [fig. 13].

The amount collected for interest is transferred by debiting the same to "Interest on Taxes," and crediting the Board of Supervisors [fig. 15].

The accounts of "Remissions of Taxes" and "Discount on Taxes" are closed by entries transferring the respective amounts to the debit of "The Board of Supervisors" [fig. 16 and 17].

The account of "Remissions of Water Rents" is closed by a transfer of the amount to the debit of "The Mayor, Aldermen, and Commonalty," &c. [fig. 19].

The following rules, prescribed by the Comptroller, are printed on the blanks furnished to the Receiver of Taxes for his monthly Accounts Current:

THE RECEIVER OF TAXES shall, at the close of each month, or as soon thereafter as practicable, render to the COMPTROLLER, under oath, an Account Current, in the form prescribed for that purpose, which shall exhibit to the credit of the county of New York—

1st. The balance remaining due and unpaid at the close of the last day of the preceding month on account of Taxes on real and personal estate.

2d. The amount of interest on Taxes collected during the month, and since his last preceding Account Current.

3d. The amount of Taxes received for collection since his last previous account.

4th. Any other account due, or moneys collected by him, or under his direction, on account of the county of New York.

The debit side of said Account Current shall exhibit:

1st. The date and amount of each payment to or deposit with the County Treasurer.

2d. The date and amount of any other payments made under the direction of the Comptroller.

3d. The amount of remissions or allowances for errors, or otherwise, of any taxes on real or personal estate, or interest thereon, together with the authority under which such remission or allowance shall have been made.

4th. The amount of discounts allowed for payments on account of Taxes in advance of the time allowed by law.

5th. The amount of any other items properly chargeable, not specified under some one of the heads above mentioned.

6th. The balance or amount remaining uncollected at the close of the last day of the month for taxes on real or personal estate, which balance shall be carried down to new account.

An Account Current similar to the above is also required to be rendered to the Comptroller, monthly, exhibiting all particulars respecting Croton Water rents, received and collected on account of the Corporation.

## BUSINESS OF THE YEAR 1860.

The following statements exhibit the operations of this Bureau during the year; also, the amount of taxes and water rents uncollected at the end of the year:

STATEMENT of Monthly Collections by the Receiver of Taxes during the year ending Dec. 31, 1860, on account of Taxes of and for the various years specified, including the interest thereon.

MONTHS.	1854.		1855.		1856.		1857.		1858.	
	Tax.	Interest.	Tax.	Interest.	Tax.	Interest.	Tax.	Interest.	Tax.	Interest.
January.....	\$5 28	\$3 18	\$1,230 12	\$32 74	\$1,451 21	\$49 82	\$132 28	\$35 78	\$2,507 02	\$847 94
February.....			26-0 03				2,490 20	410 31	3,260 61	506 83
March.....										
April.....										
May.....										
June.....									509 74	50 39
July.....										
August.....										
September.....										
October.....										
November.....										
December.....			18 09	11 32	20 74	10 48	502 31	70 50	1,157 63	227 24
Totals.....	\$5 28	\$3 18	\$3,868 24	\$44 06	\$4,471 95	\$60 30	\$2,824 89	\$516 50	\$7,235 00	\$1,132 40

MONTHS.	1859.		1860.		TOTAL FOR YEAR ENDING DECEMBER 31, 1860.	
	Tax.	Interest.	Tax.	Interest.	Tax.	Interest.
January.....	\$113,782 89	\$4,469 52			\$119,468 80	\$4,838 98
February.....	130,950 91	6,307 53			139,521 85	7,284 67
March.....	84,790 47	4,938 33			84,790 47	4,838 33
April.....	69,334 96	4,694 06			69,644 70	4,744 45
May.....	74,094 27	5,762 82			74,094 27	5,762 82
June.....	3,301 80	263 81			3,301 80	263 81
July.....	2,811 69	245 92			2,811 69	245 92
August.....	2,273 19	212 02			2,273 19	212 02
September.....	5,124 45	527 46			5,124 45	527 46
October.....			\$2,014,784 06			
November.....	1,019 66	121 74	5,112,545 16		2,014,784 06	121 64
December.....	13,734 32	1,949 15	696,680 32	\$9,406 53	5,113,564 82	\$13,333 50
Totals.....	\$501,218 61	\$8,955 29	\$7,824,009 54	\$9,406 53	\$8,340,633 51	\$40,715 35
						\$13,333 50

JOHN P. HONE, Deputy Receiver of Taxes.

THE BOARD OF SUPERVISORS, of the County of New York, in account with JAMES KELLY, Receiver of Taxes, for and during the year ending December 31st, 1860.

1860.		To cash paid County Treasurer during this month.....	1860.	By amount of taxes collected at this date.....		
Jan. "	31.	" amount taxes remitted this month*.....	\$124,047 78	" interest on taxes collected this month.....		\$2,957 288 32
			782 16	" "		1,938 98
Feb. "	29.	" cash paid County Treasurer during this month.....	146,481 66	" "		7,284 67
		" amount taxes remitted this month... \$4,339 34		" "		4,938 35
		" " refunded "..... 124 86		" "		4,744 45
March 31		" cash paid County Treasurer during this month.....	4,464 20	" "		5,762 82
		" amount taxes remitted this month..... \$1,432 28	89,589 74	" errors in footings original Tax Books, 1859.....		180 69
		" " refunded "..... 139 06		" amount added to Non-Resident Book by order.....		448 04
		" amount personal taxes 1843-51 deemed uncollectable.....	1,571 34	" interest on taxes collected this month.....		263 84
April 30.		" cash paid County Treasurer during this month.....	249 338 71	" "		245 92
		" amount taxes remitted this month..... \$89 60	74,324 15	" "		212 02
		" " refunded "..... 65 00		" "		527 46
May "	31.	" cash paid County Treasurer during this month.....	154 60	" amount of tax of the year 1860.....		9,740,362 42
		" amount taxes remitted this month.....	79,857 09	" interest on taxes collected this month.....		121 04
June "	30.	" cash paid County Treasurer during this month.....	1,147 82	" "		11,675 22
		" amount taxes remitted this month..... \$728 80	3,484 50	" amt added to tax 1860, and not heretofore credited, [errors].....		6,197 16
		" " refunded "..... 81 14		" tax 1859, amount canceled by order of Comptroller... [errors].....		19 71
July "	31.	" " on real estate for 1859, returned to Clerk of Arrears, June 1, 1860.....	809 94			
		" cash paid County Treasurer during this month.....	777 577 84			
		" amount taxes remitted this month..... \$151 18	3,000 55			
		" " refunded "..... 57 06				
Aug. Sept. Oct. 31.		" cash paid County Treasurer during this month.....	208 24			
		" " ".....	2,485 21			
		" " ".....	3,651 91			
		" amount taxes remitted this month.....	2,071 450 67			
		" discount on taxes of 1860.....	1,994 13			
Nov. "	30.	" cash paid County Treasurer during this month.....	13,333 50			
		" amount taxes remitted this month.....	5,113,686 46			
		" " ".....	1,573 58			
Dec. "	31.	" cash paid County Treasurer during this month.....	723,488 63			
		" amount taxes remitted this month.....	1,157 69			
		" Balance, .....	3,523,549 7			
			\$12,745,211 69			\$12,745,211 69
				18 0.		
				Dec. 31.	By balance brought down.....	\$3,323,549 70

E. E. January 7, 1861.

ALFRED VREDENBURG, First Clerk and Book-keeper

JAMES KELLY,

Receiver of Taxes.

\* A statement of the abatements, remissions, and corrections of taxes in the Bureau of Collection of Taxes, may be found in the Comptroller's Annual Report to the Board of Supervisors, for 1860, page 88.

THE MAYOR, ALDERMEN, AND COMMONALTY OF THE CITY OF NEW YORK,  
*In account with*

JAMES KELLY, RECEIVER OF TAXES.

(For and during the year ending December 31, 1860.)

1860.

Cr.

Jan. 1. By Amount of Arrears of Water Rents of the year

1858, remaining uncollected at this date..... \$33,146 94

Less, Amount of errors in footing the books..... 603 70

\$32,543 24

Oct. - By Amount of Arrears of Water Rents of the year 1859, returned

by the Croton Aqueduct Board..... 48,023 91

\$80,567 15

Dr.

To amount of payments to the Chamberlain, to the credit of the Commissioners of the Sinking Funds, viz.:

In the month of January, 1860.....\$1,982 30

" " February, " ..... 1,515 13

" " March, " ..... 1,212 10

" " April, " ..... 949 46

" " May, " ..... 1,237 40

" " October, " ..... 1,074 20

" " Novemb'r, " ..... 10,965 26

" " Decemb'r, " ..... 3,914 17

\$22,850 02

To amount of Water Rents remitted and canceled upon orders of the Comptroller, as detailed on pp. 162 and 163, viz.:

In the month of January, 1860..... \$104 65

" " February, " ..... 29 90

" " April, " ..... 9 20

" " May, " ..... 21 85

" " Novemb'r, " ..... 180 55

" " Decemb'r, " ..... 74 75

420 90

To amount of Water Rents of the year 1858, returned to the Comptroller, for collection by the Clerk of Arrears.... 25,483 08

48,754 00

Balance uncollected, Dec. 31, 1860..... \$31,813 15

E. E.

Bureau of Collection of Taxes, }  
 New York, January, 1861. }

JAMES KELLY,  
*Receiver of Taxes.*

ALFRED VREDENBURGH,

*First Clerk and Book-keeper.*

## CITY AND COUNTY OF NEW YORK.

## DEPARTMENT OF FINANCE.

BALANCES EXHIBITED BY THE LEDGER OF THE BUREAU OF COLLECTION OF TAXES  
DECEMBER 31st, 1860.

FOLIO	TITLES OF ACCOUNTS.	DEBIT BALANCES.	CREDIT BALANCES.
2	Board of Supervisors of the County of N. Y. .... (See p. 159)		\$3,323,549 70
4	Tax of the year 1860. ....	\$1,919,899 41	
6	“ “ 1859. ....	167,779 54	
10	“ “ 1858. ....	155,613 22	
18	“ “ 1857. ....	299,461 04	
24	“ “ 1856. ....	321,411 64	
28	“ “ 1855. ....	182,090 93	
30	“ “ 1854. ....	136,868 78	
32	“ “ 1853. ....	88,924 77	
34	“ “ 1852. ....	51,500 37	
55	Arrears—Croton Water Rents. ....	31,813 15	
61	Mayor, Ald., and Commonalty of the city of N. Y. (See p. 160)		31,813 15
		\$3,355,362 85	\$3,355,362 85

E. E. NEW YORK, January 7, 1861.

JAMES KELLY,  
*Receiver of Taxes.*

ALFRED VREDENBURGH,  
*First Clerk to Receiver of Taxes.*

## LIST OF OFFICERS AND CLERKS IN THE BUREAU OF COLLECTION OF TAXES FOR 1860.

JAMES KELLY ..... Receiver of Taxes.  
JOHN P. HONE. .... Deputy Receiver of Taxes.  
Alfred Vredenburgh. .... First Clerk.  
Justin H. Howard. .... Second Clerk.  
Wm. G. McLaughlin. .... Third do.  
Henry B. Cook. .... Fourth do.  
James S. Coombs. .... Fifth do.  
John S. Vredenburgh. .... Sixth do.  
Nelson D. Thayer. .... Clerk to Deputy Receiver.  
Peter Fargis. .... Messenger.  
Jeremiah J. Dickinson. .... Assistant Messenger.

**Temporary Clerks.**  
John Hopper.  
William V. Porter.  
John T. Smith.  
Frederick H. Pinckney.  
Alexander F. Kimmel.  
J. H. H. Ward.  
Henry Lounsbury.  
Allan Cooper.



*STATEMENT of Abatements, Remissions, and Corrections of Croton Water Rents, in  
the Bureau of Collection of Taxes, during the year ending December 31st, 1860.*

WARD.	YEAR.	WARD NUMBER OR NAME.	AMOUNT.	BY WHOM AUTHORIZED.
<b>Month of January, 1860.</b>				
21	1858	3507 to 3514.....	\$64 40	Comptroller.
14	1858	337 Crosby street.....	18 40	do.
21	1858	964.....	12 65	do.
4	1858	Corporation.....	9 20	do.
Total .....			\$104 65	
<b>Month of February, 1860.</b>				
11	1858	1838.....	\$8 05	Comptroller.
6	1858	775.....	11 50	do.
18	1858	6408.....	10 35	Croton Board.
Total .....			\$29 90	
<b>Month of April, 1860.</b>				
12	1858	60.....	\$9 20	Comptroller.
Total .....			\$9 20	
<b>Month of May, 1860.</b>				
21	1858	3389.....	\$11 50	Comptroller.
10	1858	1258.....	10 35	do.
Total .....			\$21 85	
<b>Month of November, 1860.</b>				
1	1859	1482.....	\$9 20	Comptroller.
5	1859	428.....	11 50	do.
18	1859	5418.....	14 95	do.
11	1859	2232 and 2233.....	23 00	do.
15	1859	2609.....	12 65	do.
2	1859	1024.....	18 40	do.
11	1859	303 $\frac{1}{4}$ , 303 $\frac{1}{2}$ , and 303 $\frac{3}{4}$ .....	31 05	do.
16	1859	2131.....	17 25	do.
1	1859	1201.....	16 10	do.
8	1859	1750 and 1948.....	26 45	do.
Total .....			\$180 55	

## ABATEMENTS AND REMISSIONS OF CROTON WATER RENTS—Continued.

WARD.	YEAR.	WARD NUMBER OR NAME.	AMOUNT.	BY WHOM AUTHORIZED.
<b>Month of December, 1860.</b>				
20	1859	4908.....	\$10 35	Comptroller.
18	1859	5137.....	12 65	do.
1	1859	761 and 1137.....	23 00	do.
10	1859	391.....	11 50	do.
20	1859	3116 and 3117.....	17 25	do.
Total .....			\$74 75	

## RECAPITULATION.

January.....	\$104 65
February.....	29 90
April.....	9 20
May.....	21 85
November .....	180 55
December.....	74 75
<b>TOTAL.....</b>	<b>\$420 90</b>

## BUREAU OF ARREARS.

The Act, chap. 579, passed July 20, 1853, entitled, "*An Act to simplify the manner of Collecting Arrears of Taxes, Assessments, and Regular Rents of Croton Water in the City and County of New York*," contains the following, among other provisions:

§ 2. There shall be a Bureau of Arrears in the Department of Finance, at the head of which shall be a Clerk of Arrears.

§ 3. All the duties heretofore required by law to be performed by the Street Commissioner and Comptroller, in relation to advertising, selling, and leasing for assessments, taxes and regular rents of Croton Water, and the redemption of property sold therefor, shall hereafter be performed by the Clerk of Arrears, under the direction of the Comptroller.

§ 6. No assessment for any improvement shall hereafter be deemed to be fully confirmed, so as to be due, and be a lien upon the property included in it, until the title thereof, with the date of confirmation, shall have been entered, with the date of such entry, in a record of the titles of assessments, to be kept in the Street Commissioner's office, and which may be used as an index to a record of assessments; and until the title of the said assessment shall have been also entered, with the date of confirmation and the date of such entry, in a record of the titles of assessments confirmed, to be kept in the office of the Clerk of Arrears.

§ 7. The Street Commissioner shall give to the Clerk of Arrears a separate return, with particulars of all arrears remaining unpaid on each and every assessment so entered, without delay, on the expiration of twelve months after the date of such entry thereof, as required in the preceding section. \* \* \* \* \* And he shall at the same time notify the Comptroller of the aggregate amount of Arrears of each assessment so returned by charging the amount thereof to the Bureau of Arrears, and there shall thereafter be received no payments by him, or in his department, on account of arrears so returned. \* \* \*

The ninth section of said act provides for a similar return to the Clerk of Arrears, to be made annually on the last day of April, of Croton Water Rents then remaining unpaid; and the eleventh section of said act provides for a like return by the Receiver of Taxes, to be made on the first day of June in each year, of unpaid taxes on real estate.

## METHOD OF KEEPING AND RENDERING ACCOUNTS.

The annexed PLAN exhibits the method of keeping accounts in the Bureau of Arrears, commenced in 1859.

The books in use, besides the books of Records of Taxes, Water Rents, and Assessments, are a JOURNAL, LEDGER, and CASH-BOOK.

On receiving from the Comptroller the yearly return of the Receiver of Taxes of uncollected taxes on real estate and water rents, an entry is made in the *Journal*, debiting the amount of taxes to "Taxes of the year —" (fig. 1), and the amount of water rents to "Water Rents of the year —" (fig. 2), the aggregate of said amounts being credited to the Corporation.

On receiving from the Comptroller the accounts of uncollected assessments, transmitted to him by the Street Department, the following are the *Journal entries* made of the same: Accounts corresponding to the titles of each assessment, are severally debited with the amounts due on each work, while the aggregate amount of the assessments confirmed by the Supreme Court, for opening, widening, and extending streets, is credited to "Assessment Fund" (fig. 3), and the aggregate amount of the assessments for improving streets (including those for regulating, grading, curb and guttering, and paving streets, flagging sidewalks, fencing and filling vacant and sunken lots, and constructing sewers), are credited to "Street Improvement Fund" (fig. 4). *Cash* is debited with the amount of collections made on account of *Taxes* (fig. 5), *Interest on Taxes* (fig. 6), *Water Rents* (fig. 7), *Interest on Water Rents* (fig. 8), *Assessments* (fig. 9), *Interest on Assessments* (fig. 10), *Lands purchased for Taxes and Assessments* (fig. 11), *Interest on Redemptions* (fig. 12), *Charges on Arrears*

# DESIGN OR PLAN OF THE System of Accounts

prescribed by the Comptroller

FOR

The Bureau of Arrears.

The Mayor Aldermen & Commonality  
OF THE CITY OF NEW YORK.

1  
Taxes of the year 1860.

27  
Remissions of Taxes.

15  
5  
18  
Interest on Taxes.

6  
2  
Water Rents of the year 1859.

28  
Remissions of Water Rents.

16  
7  
19  
Interest on Water Rents.

8  
20  
Assessment Fund.

3  
21  
Street Improvement Fund.

4  
Assessments by Titles.

29  
Remissions of Assessments.

17  
9  
22  
Interest on Assessments.

10  
23  
Lands purchased for Taxes &c.

11  
24  
Interest on Redemptions.

12  
25  
Charges on Arrears of Taxes.

13  
26  
Charges on Arrears of Assessments.

14  
CASH

14½  
DANIEL DEVLIN, CHAMBERLAIN.





## BUREAU OF ARREARS—CONTINUED.

of Taxes (fig. 13), and Charges on Arrears of Assessments (fig. 14), and said accounts, respectively, are credited therewith.

At the close of business hours each day, the amount of money received during the day is deposited with the Chamberlain (fig. 14½), who is furnished with a statement showing the sums received on the different accounts, respectively, to enable him to make proper credits of the same in his books.

The entries proper to be made of Remissions of Taxes, Water Rents, and Assessments, are shown by figures 15, 16, and 17.

In closing the accounts at the end of each month, the amounts standing to the credit of the following accounts, viz., *Interest on Taxes* (fig. 18), *Interest on Water Rents* (fig. 19), *Assessment Fund* (fig. 20), *Street Improvement Fund* (fig. 21), *Interest on Assessments* (fig. 22), *Landls purchased for Taxes, &c.*, (fig. 23), *Interest on Redemptions* (fig. 24), *Charges on Arrears of Taxes* (fig. 25), and *Charges on Arrears of Assessments* (fig. 26), are severally transferred to the credit of the Corporation. The amounts standing to the debit of the following accounts, viz., *Remissions of Taxes* (fig. 27), *Remissions of Water Rents* (fig. 28), *Remissions of Assessments* (fig. 29), and the *Chamberlain* (fig. 30), are respectively transferred to the debit of the Corporation.

The following rules prescribed by the Comptroller are printed on the blanks furnished to the Clerk of Arrears, for his monthly Accounts Current.

THE CLERK OF ARREARS shall, at the close of each month, or as soon thereafter as practicable, render to the COMPTROLLER, under oath, an Account Current, in the form prescribed for that purpose, which shall exhibit to the credit of the city of New York—

1st. The balance remaining due and unpaid at the close of the last day of the preceding month on Arrears for Taxes on real estate, and assessments on the same, and for regular rents of Croton water.

2d. The amount of interest on Taxes collected during the month, and since his last preceding Account Current.

3d. The amount of interest collected on Assessments during the month, and since his last preceding Account Current.

4th. The amount of interest collected on Croton arrears during the month, and since his last preceding Account Current.

5th. The amount collected by him for Redemption of property sold for unpaid taxes, Water Rents, or Assessments on the same, including interest thereon.

6th. The amount received for expenses and charges on Redemptions as above.

7th. The amount received for Searching Fees.

8th. The amount of Assessments, Taxes or Croton water rents in arrear received by him for collection since his last previous Account Current, distinguishing each.

9th. Any other account due, or moneys collected by him, or under his direction, on account of the Corporation or the County of New York.

The debit side of said Account Current shall exhibit :

1st. The dates and amounts of each payment to the Chamberlain.

2d. The dates and amounts of any other payments made under the direction of the Comptroller.

3d. The amount of remissions or allowances for errors, or otherwise, of any Taxes, Assessments, etc., together with the authority under which such remissions shall have been made.

4th. The amount of any other items properly chargeable, not embraced under some one of the heads above specified.

5th. The amount of Taxes, Assessments, or Regular Rents of Croton water, remaining uncollected at the close of the last day of the month.

## OPERATIONS FOR THE YEAR 1860.

The following statements exhibit the operations of this Bureau in 1860, and the amount of Taxes, Assessments, &c., remaining uncollected at the close of the year.



STATEMENT OF ASSESSMENTS VACATED DURING THE YEAR 1860, BY ORDER OF THE SUPREME COURT.

IN THE BUREAU OF COLLECTION OF ASSESSMENTS.

FOLIO.	TITLE OF ASSESSMENT.	WHEN CONFIRMED.	IN WHOSE FAVOR (MAP OR WARD NUMBERS).	AMOUNT VACATED.	DATE OF DECREE.
205	52d street, regulating, between 5th and 6th avenues	Nov. 6, 1857.	Map Nos. 47 to 52.....	\$947 46	December 30th, 1859.

IN BUREAU OF ARREARS.

FOLIO.	TITLE OF ASSESSMENT.	WHEN CONFIRMED.	IN WHOSE FAVOR (MAP OR WARD NUMBERS).	AMOUNT VACATED.	DATE OF DECREE.
221	79th street, regulating, bet. 5th av. and East River.	Dec. 30, 1857..	Prot. Epis. Pub. School So..	\$5,728 05	December 22d, 1859.
610	79th street, sewer, between 5th av. and East River.	Feb. 16, 1857..	Prot. Epis. Pub. School So..	11,130 22	do. do.
610	79th street, sewer, between 5th av. and East River.	Feb. 16, 1857..	Prot. Epis. Pub. School So..	507 50	do. do.
221	79th street, regulating, bet. 5th av. and East River.	Dec. 30, 1857..	Prot. Epis. Pub. School So..	754 69	do. do.
207	3d avenue, sewer, between 79th and 84th streets....	Nov. 11, 1857..	Prot. Epis. Pub. School So..	4 40	do. do.
407	83d street, regulating, between 3d av. and av. A....	Sept. 14, 1852.	Map No. 81, Ward No. 45....	134 06	do. 26th, 1859.
207	3d avenue, sewer, between 79th and 84th streets....	Nov. 11, 1857..	S. Phillips.....	539 87	do. 28th, 1859.
88	84th street, regulating, between 2d and 3d avenues.	Dec. 21, 1854..	L. Hemingway.....	855 70	do. do.
962	20th street, regulating, bet. 1st av. and East River..	Sept. 11, 1850.	Roberts & Benjamin.....	730 89	do. 31st, 1859.
823	20th street, paving, between av. A and East River..	Feb. 12, 1853..	M. Brnen.....	149 93	do. do.
824	21st street, paving, between 1st av. and East River.	Oct. 28, 1852..	Map No. 28 B.....	25 30	do. do.
425	30th street, filling north side, between 9th and 10th avenues.....	Feb. 8, 1854..	Ward Nos. 3593 and 3594....	581 14	January 3d, 1860.
240	Lexington avenue, Belgian paving, between 34th and 42d streets.....	Sept. 18, 1858.	Francis Gouldy.....	134 70	do. do.
			Total.....	\$21,296 45	

RECAPITULATION.

In the Bureau of Collection of Assessments.....	\$947 46
In the Bureau of Arrears.....	21,296 45
Total.....	\$22,243 91

D. P. SMITH, Second Assistant Book-keeper.

## STATEMENT OF REMISSIONS AND CORRECTIONS OF ASSESSMENTS, DURING THE YEAR 1860.

## IN THE BUREAU OF COLLECTION OF ASSESSMENTS.

FOLIO.	TITLE OF ASSESSMENT.	WHEN CONFIRMED.	IN WHOSE FAVOR (MAP OR WARD NUMBERS).	AMOUNT REMITTED.	BY WHAT AUTHORITY.
612	116th street, regulating, bet. 8th av. and Harlem R.	Jan. 8, 1859..	Ward Nos. 1, 9 to 32 & 50 to 62	\$1,474 78	Common Council, Dec. 12, 1859.
567	85th street, flagging, between 2d and 3d avenues....	May 22, 1857..	Whole list.....	1,543 62	" " Jan. 30, 1860.
			Total.....	\$3,018 40	

## IN THE BUREAU OF ARREARS.

FOLIO.	TITLES OF ASSESSMENT.	WHEN CONFIRMED.	IN WHOSE FAVOR (MAP OR WARD NUMBERS).	AMOUNT REMITTED.	BY WHAT AUTHORITY.
499	Broadway and 6th av. fencing, bet. 36th and 38th sts	Sept. 8, 1856.	Lots No. 1232 to 1234, 4171 to 4173 and 1225.....	\$159 05	Common Council, Dec. 16, 1859.
66	2d avenue, grading, between 53d and 86th streets...	Nov. 25, 1854..	Geo. J. Gregory.....	20 72	" " Dec. 27, 1859.
801	49th street, regulating, bet. 5th av. and Broadway...	Dec. 11, 1850..	Estate of J. C. Thwing.....	13 84	Comptroller, Feb. 21, 1860.
801	54th street, regulating, bet. 5th av. and Broadway...	May 18, 1850..	Do do.....	187 34	" " " "
805	10th avenue, regulating, bet. Broadway and 86th st.	Jan. 16, 1851..	Do do.....	88 50	" " " "
811	32d street, pave and flag, between 6th and 7th avs.	Feb. 6, 1856..	Ward No. 3142.....	30 00	" " June 12, 1860.
953	40th and 43d sts, filling, between 10th and 11th avs.	Nov. 20, 1853..	Ward No. 23.....	141 97	" " July 24, 1860.
501	28th street, sewer, between 8th and 9th avenues....	Jan. 30, 1857..	Ward No. 1879.....	18 72	" " Aug. 18, 1860.
518	Columbia street, flag, &c., bet. Grand & Houston sts	Mar. 8, 1857..	Jnd. Abraham & Hirsch Koeh	116 03	Common Council, Dec. 22, 1860.
424	Gransevoort st., sewer, bet. 4th av. and Hudson R.	Mar. 19, 1854..	Map No. 99, Ward No. 2637..	16 55	" " Oct. 31, 1860.
508	65th street, well and pump, bet. 1st and 2d avenues.	Aug. 15, 1856..	Fitch & Crumlie.....	183 58	Comptroller, Nov. 5, 1860.
588	49th and 53d sts., sewer between 2d and 3d avenues	Dec. 26, 1857..	Lot Nos. 20 to 28 and 45 to 53	16 56	" " Nov. 16, 1860.
346	4th avenue, opening, between 38th and 136th streets	Dec. 8, 1853..	Corporation.....	50 00	" " Nov. 24, 1860.
173	6th av., reg. and pave, bet. 42d and 48th streets....	Oct. 23, 1856..	Jews' Hospital.....	82 75	Common Council, Dec. 13, 1860.
101	69th, 70th and 71st sts., reg., bet. 7th and 8th avs.	Feb. 24, 1855..	P. Sammin.....	199 34	" " Nov. 28, 1860.
587	49th and 53d sts., sewer, between 2d and 3d avenues	Dec. 26, 1857..	Ward Nos. 21 to 29.....	73 02	Comptroller, Dec. 19, 1860.
348	2d avenue, grading, between 28th and 53d street....	Nov. 25, 1854..	Do do.....	117 85	" " " "
			Total.....	\$1,515 82	

## RECAPITULATION.

In the Bureau of Collection of Assessments.....	\$3,018 40
In the Bureau of Arrears.....	1,515 82
Total.....	\$4,534 22

D. P. SMITH,  
Second Assist. Book-keeper.



**STATEMENT OF ABATEMENTS, REMISSIONS, AND CORRECTIONS OF TAXES,  
in the Bureau of Arrears, during the year ending December 31, 1860.**

**MONTH OF JANUARY, 1860.**

WARD.	YEAR.	NAME OR WARD NUMBER.	AMOUNT OF TAX.	BY WHOM AUTHORIZED.
22	1855	Ward Nos. 22, 23 and 24.....	\$61 55	Comptroller, January 3, 1860.
12	1853	Ward Nos. 29 to 32.....	1 86	do. do. 4, "
15	1855	Ward No. 2054.....	132 65	do. do. 5, "
12	1858	Ward Nos. 35 to 38.....	10 26	do. do. 3, "
9	1858	Ward No. 2079.....	73 36	do. do. 5, "
18	1853	Ward Nos. 1957, 1958, 1959 and 1960.....	215 95	Common Council, Dec. 31, 1859.
8	1858	Ward No. 13.....	326 07	Comptroller, January 7, 1860.
11	1858	Ward No. 2543.....	53 80	do. do. 6, "
19	1857	Ward Nos. 41 to 46.....	12 06	do. do. 7, "
19	1858	Ward No. 39.....	5 86	do. do. 9, "
9	1857	Ward No. 2620.....	46 69	do. do. 11, "
9	1858	Ward No. 2620.....	48 91	do. do. 11, "
11	1857	Ward No. 1103.....	62 25	do. do. 14, "
12	1858	Ward No. 1169.....	18 67	do. do. 16, "
20	1857	Ward No. 4222.....	36 00	do. do. 17, "
11	1857	Ward No. 1540.....	33 18	do. do. 17, "
8	1858	Ward No. 334.....	105 97	do. do. 20, "
17	1857	Ward No. 3015.....	15 56	do. do. 18, "
19	1858	Ward No. 31.....	7 78	do. do. 21, "
18	1856	Ward No. 4601½.....	82 98	do. do. 20, "
6	1856	Ward No. 1137.....	55 32	Common Council, Dec. 30, 1859.
19	1858	Ward No. 23.....	6 59	Comptroller, January 23, 1860.
20	1857	Ward No. 1508.....	31 12	do. do. 23, "
19	1855	Ward Nos. 3950 and 3951.....	8 64	do. do. 24, "
19	1858	Ward No. 37.....	5 86	do. do. 25, "
22	1855	Ward No. 8.....	30 28	do. do. 21, "
12	1855	Ward No. 20.....	2 16	do. do. 16, "
15	1858	Ward No. 1661.....	57 06	do. do. 27, "
18	1857	Ward No. 987.....	171 20	Common Council, Jan. 16, "
5	1858	Ward No. 1009.....	65 21	Comptroller, January 28, "
3	1858	Ward No. 181.....	195 64	do. do. 28, "
19	1856	Ward Nos. 23 and 24.....	7 11	do. Novem'r 4, 1859.
19	1857	Ward No. 5.....	9 38	do. January 28, 1860.
19	1858	Ward No. 5.....	14 00	do. do. 28, "
17	1858	Ward No. 1060.....	53 80	do. do. 18, "
18	1857	Ward No. 1423.....	77 82	do. do. 31, "
14	1855	Ward Nos. 841, 840, 839, 842, 843, 844, 920, 921, } 25, 38 B.....	403 99	do. do. 31, "
10	1855	Ward No. 1195.....	72 36	do. do. 31, "
7	1855	Ward Nos. 264, 265, 266 and 267.....	253 26	do. do. 31, "
12	1849	Ward Nos. 1 to 4.....	3 16	do. April 2, 1859.
16	1853	Ward Nos. 331 and 332.....	04	Common Council, Oct. 22, "
13	1854	Ward No. 649.....	22 21	Comptroller, Sept'ber 27, "
12	1855	Ward Nos. 1 to 4.....	9 22	do. April 2, "
12	1856	Ward Nos. 1 to 4.....	10 53	do. do. 2, "
12	1857	Ward Nos. 1 to 4.....	5 72	do. do. 2, "
15	1858	Ward No. 705.....	200 53	do. Sep'ber 30, "
19	1856	Ward Nos. 48 to 50.....	01	do. Nov'r 8, "
			\$3,123 64	
	1852	Sundry Corporation property.....	\$148 96	Comptroller, at various times during the month.
	1853	Sundry Corporation property.....	124 83	
	1854	Sundry Corporation property.....	245 35	
	1855	Sundry Corporation property.....	2,204 29	
	1856	Sundry Corporation property.....	106 49	
	1857	Sundry Corporation property.....	147 32	
	1858	Sundry Corporation property.....	148 31	
			3,125 55	
	Total.....		\$6,249 19	



## ABATEMENTS AND REMISSIONS OF TAXES—Continued.

## MONTH OF FEBRUARY, 1860.

WARD.	YEAR.	NAME OR WARD NUMBER.	AMOUNT OF TAX.	BY WHOM AUTHORIZED.
22	1856	Ward No. 29 to 25.....	\$239 50	Comptroller, Nov. 2, 1860.
12	1858	Ward No. 4.....	2 93	do. do. 2, "
17	1855	Ward No. 2217.....	60 30	do. do. 3, "
19	1858	Ward No. 16.....	5 12	do. do. 3, "
15	1856	Ward No. 1381.....	74 06	Common Council, Feb. 3, 1860.
16	1858	Ward No. 3131.....	130 00	do. do. 3, "
1	1858	Ward No. 882.....	97 82	do. do. 6, "
16	1855	Ward Nos. 3099 and 3100.....	68 24	do. (Ap. 24, '58), Feb. 3, '60
11	1856	Ward No. 2244.....	31 80	Comptroller, Feb. 8, 1860.
11	1858	Ward No. 2244.....	42 38	do. do. 8, "
9	1857	Ward No. 503.....	28 00	do. do. 9, "
17	1857	Ward No. 1250.....	40 46	do. do. 9, "
17	1858	Ward No. 2983.....	50 54	do. do. 10, "
21	1858	Ward No. 3414.....	57 06	do. do. 9, "
19	1858	Ward No. 33 to 35.....	15 36	do. do. 11, "
9	1858	Ward No. 720.....	73 36	do. do. 11, "
19	1855	Ward No. 21.....	4 05	do. do. 9, "
19	1855	Ward No. 48½.....	40 33	do. do. 9, "
12	1857	Ward Nos. 3 to 6, 17 to 22, 45 to 48, 59, and 60..	31 58	do. do. 9, "
21	1857	Ward Nos. 2613 and 2614.....	37 34	do. do. 9, "
11	1858	Ward No. 331.....	37 49	do. do. 9, "
19	1855	Ward No. 14.....	11 52	do. do. 9, "
7	1858	Ward No. 1352.....	19 56	do. do. 15, "
12	1855	Lots Nos. 20 to 22, 51, 52, 29, 30, 31, to 36.....	89 02	do. do. 15, "
17	1858	Ward No. 2462.....	97 82	do. do. 16, "
12	1858	Ward Nos. 20 to 22, 51 to 52.....	62 25	do. do. 17, "
22	1855	Ward No. 4.....	2 70	do. do. 17, "
19	1855	Ward Nos. 23 to 25.....	20	do. do. 18, "
12	1855	Ward Nos. 5 to 8, 17, 51 to 56, 63, 64.....	10 00	do. do. 22, "
12	1855	West of Kingsbridge Road, part No. 7, 12¼ acres	10 00	do. do. 22, "
7	1852	Bulkheads.....	108 02	do. do. 22, "
16	1852	Bulkheads.....	9 67	do. do. 22, "
18	1852	Bulkheads.....	474 26	do. do. 22, "
7	1853	Bulkheads.....	257 56	do. do. 22, "
16	1853	Bulkheads.....	37 02	do. do. 22, "
7	1854	Bulkheads.....	170 01	do. do. 22, "
7	1855	Bulkheads.....	279 47	do. do. 22, "
8	1855	Bulkheads.....	30 15	do. do. 22, "
3	1856	Bulkheads.....	20 74	do. do. 22, "
7	1856	Bulkheads.....	315 82	do. do. 22, "
7	1857	Bulkheads.....	360 67	do. do. 22, "
8	1857	Bulkheads.....	70 03	do. do. 22, "
13	1857	Bulkheads.....	77 81	do. do. 22, "
18	1857	Bulkheads.....	451 35	do. do. 22, "
3	1858	Bulkheads.....	39 12	do. do. 22, "
7	1858	Bulkheads.....	353 37	do. do. 22, "
8	1858	Bulkheads.....	73 36	do. do. 22, "
22	1857	Ward No. 59.....	8 04	do. do. 18, "
	1852	Sundry Corporation Property.....	\$136 95	} do. during month.
	1853	Sundry Corporation Property.....	261 32	
	1854	Sundry Corporation Property.....	328 59	
	1855	Sundry Corporation Property.....	301 79	
	1857	Sundry Corporation Property.....	89 36	
	1858	Sundry Corporation Property.....	143 29	
			1,261 30	
		Total.....	\$5,868 56	

## ABATEMENTS AND REMISSIONS OF TAXES—Continued.

## MONTH OF MARCH, 1860.

WARD.	YEAR.	NAME OR WARD NUMBER.	AMOUNT OF TAX.	BY WHOM AUTHORIZED.
12	1856	Ward Nos. 34 to 36.....	\$5 82	Comptroller, March 1, 1860.
12	1855	Ward Nos. 12 and 13.....	4 00	do. do. 8, "
12	1857	Ward No. 45.....	4 29	do. do. 5, "
19	1857	Ward No. 64.....	12 00	do. do. 8, "
14	1856	Ward No. 863.....	106 49	do. do. 8, "
12	1854	Ward No. 50.....	89	do. Jan. 11, "
12	1857	Ward No. 50.....	2 68	do. do. 11, "
11	1856	Ward No. 439 D.....	34 57	do. March 10, "
16	1858	Ward No. 2165.....	21 19	do. do. 13, "
16	1856	Ward No. 2994.....	59 46	do. do. 14, "
16	1856	Ward No. 3929.....	76 06	do. do. 14, "
12	1856	Ward Nos. 61 and 62.....	5 44	do. do. 14, "
16	1856	Ward No. 3944½.....	76 06	do. do. 15, "
16	1857	Ward No. 3944½.....	93 38	do. do. 15, "
19	1857	Ward Nos. 19 and 61.....	18 76	do. Feb'y 6, "
22	1854	Ward No. 17.....	4 46	do. do. 6, "
7	1854	Ward No. 1816.....	28 55	Common Council, March 5, 1860.
19	1851	Ward Nos. 16 and 17.....	2 68	Comptroller, do. 19, "
19	1857	Ward No. 18.....	17 16	do. do. 15, "
18	1853	Ward No. 4199.....	25 91	do. February 16, "
18	1852	Ward No. 698.....	15 47	do. March 17, "
19	1856	Ward No. 40.....	2 71	do. do. 20, "
7	1842	Bulkheads.....	53 93	do. do. 21, "
3	1844	Bulkheads.....	32 35	
8	1844	Bulkheads.....	19 67	
9	1847	Bulkheads.....	34 22	
8	1848	Bulkheads.....	24 79	
3	1848	Bulkheads.....	80 85	
13	1848	Bulkheads.....	64 68	
3	1849	Bulkheads.....	88 74	
7	1849	Bulkheads.....	9 46	
8	1849	Bulkheads.....	27 21	
9	1849	Bulkheads.....	18 93	
13	1849	Bulkheads.....	118 32	Common Council, April 24, "
3	1850	Bulkheads.....	85 31	
7	1850	Bulkheads.....	224 06	
2	1851	Bulkheads.....	335 72	
7	1851	Bulkheads.....	64 82	
8	1851	Bulkheads.....	56 08	
9	1851	Bulkheads.....	135 07	
4	1855	Ward No. 313.....	42 21	do. do. 22, "
21	1855	Ward Nos. 1296 and 1297.....	102 51	Common Council, April 24, "
16	1858	Ward No. 3190.....	163 03	Comptroller, March 27, "
11	1856	Ward No. 2559½.....	33 19	do. do. 28, "
22	1856	Ward Nos. 27 and 28.....	36	do. do. 30, "
1853		Sundry Corporation Property.....	14 80	do. Feb'y 20, "
Total.....			\$2,448 40	

## MONTH OF APRIL, 1860.

WARD.	YEAR.	NAME OR WARD NUMBER.	AMOUNT OF TAX.	BY WHOM AUTHORIZED.
19	1856	Ward Nos. 11 and 12.....	\$7 42	Comptroller, April 3, 1860.
12	1856	Ward Nos. 13 and 60.....	6 44	do. do. 4, "
21	1858	Ward No. 3825½.....	81 51	do. do. 4, "
14	1857	223 Mulberry street.....	3 00	do. do. 9, "
9	1858	Ward No. 3042.....	42 38	do. do. 10, "
19	1853	Ward Nos. 22 and 23.....	10 24	do. do. 12, "
4	1853	Ward No. 715.....	55 43	do. do. 14, "
22	1856	Ward Nos. 35 and 36.....	6 18	do. do. 18, "
21	1858	Ward No. 3586½.....	57 06	do. do. 18, "
1	1855	Ward No. 1862.....	40 00	do. do. 12, "
11	1858	Ward No. 2769.....	76 62	do. do. 19, "
12	1858	Ward No. 5.....	2 56	do. do. 20, "
Carried forward.....			\$388 84	

## ABATEMENTS AND REMISSIONS OF TAXES—Continued.

## MONTH OF APRIL—Continued.

WARD.	YEAR.	NAME OR WARD NUMBER.	AMOUNT OF TAX.	BY WHOM AUTHORIZED.
		Brought forward. ....	\$388 84	
19	1856	Ward No. 31.....	3 71	Comptroller, April 21, 1860.
19	1858	Ward Nos. 33, 34, and 35.....	17 58	do. do. 21, "
11	1858	Ward No. 2110.....	57 0½	do. do. 23, "
12	1857	Ward Nos. 15, 17.....	6 40	do. do. 24, "
20	1855	Ward No. 3725½.....	96 48	do. do. 27, "
6	1855	Triangle in Centre street at Reade street.....	6 03	do. do. 30, "
6	1856	Triangle in Centre street at Reade street. ....	6 91	do. do. 30, "
6	1857	Triangle in Centre street at Reade street.....	7 78	do. do. 30, "
6	1858	Triangle in Centre street at Reade street.....	4 89	do. do. 30, "
Total .....			\$505 88	

## MONTH OF MAY, 1860.

WARD.	YEAR.	NAME OR WARD NUMBER.	AMOUNT OF TAX.	BY WHOM AUTHORIZED.
9	1855	Ward No. 2118 B.....	\$33 76	Comptroller, May 3, 1860.
9	1855	Ward Nos. 3761 to 3760.....	114 72	do. do. 9, "
52	1855	Ward No. 21.....	4 86	do. do. 10, "
12	1841	Ward Nos. 38½, 39, and 40.....	2 10	do. do. 24, "
17	1855	Ward No. 3041.....	72 56	do. do. 25, "
6	1855	Ward No. 324.....	54 27	do. do. 31, "
Total .....			\$282 07	

## MONTH OF JUNE, 1860.

WARD.	YEAR.	NAME OR WARD NUMBER.	AMOUNT OF TAX.	BY WHOM AUTHORIZED.
22	1855	Ward No. 1.....	\$62 13	Comptroller, June 4, 1860.
21	1855	Water front, Thirty-eighth and Thirty-ninth streets	56 18	do. do. 4, "
21	1856	Water front, Thirty-eighth and Thirty-ninth streets	41 48	do. do. 4, "
14	1858	Ward No. 695.....	68 47	do. do. 5, "
12	1855	Leake and Watts' Orphan Asylum.....	329 86	do. do. 8, "
12	1853	Ward Nos. 19 to 22.....	3 18	do. do. 7, "
11	1856	Ward No. 1306.....	55 32	do. do. 7, "
21	1857	Ward No. 1176½.....	70 00	do. do. 8, "
11	1853	Ward No. 1744.....	20 30	do. do. 5, "
12	1855	Ward No. 15.....	9 7½	do. do. 9, "
12	1856	Ward No. 15.....	11 14	do. do. 9, "
12	1857	Ward No. 15.....	12 06	do. do. 9, "
12	1858	Ward No. 15.....	13 19	do. do. 9, "
12	1859	Ward No 15.....	22 0	do. do. 9, "
18	1855	Ward No. 5722.....	72 36	Common Council, June 8, 1860.
19	1858	Ward No. 72.....	7 33	Comptroller, June 11, 1860.
22	1858	Ward No. 20.....	8 79	do. do. 12, "
22	1855	Ward No. 33.....	7 57	do. do. 13, "
20	1853	Ward No. 4334.....	13 57	do. do. 14, "
19	1858	Ward No. 16.....	11 73	do. do. 18, "
19	1856	Ward Nos. 26, 27, 28, 52 to 55.....	221 19	do. do. 18, "
8	1855	Ward No. 1181.....	139 88	do. do. 5, "
8	1858	Ward No. 2127.....	81 51	do. do. 25, "
12	1855	Ward Nos. 19 to 22.....	23 04	do. do. 16, "
12	1856	Ward Nos. 19 to 22.....	21 05	do. do. 16, "
12	1857	Ward Nos. 19 and 20.....	14 28	do. do. 16, "
12	1856	Ward Nos. 1, 5 to 19, and 50.....	33 80	do. do. 26, "
5	1855	Ward No. 726½.....	19 2½	do. do. 27, "
5	1855	Ward No. 956.....	12 0	do. do. 27, "
22	1854	Ward Nos. 15 to 17, 19, 20, 13.....	7 74	do. do. 27, "
5	1855	Ward No. 726½.....	19 89	do. do. 27, "
Total .....			\$1,470 28	

**ABATEMENTS AND REMISSIONS OF TAXES—Continued.**  
**MONTH OF JULY, 1860.**

WARD.	YEAR.	NAME OR WARD NUMBER.	AMOUNT OF TAX.	BY WHOM AUTHORIZED.
20	1855	Ward No. 2240.....	\$30 15	Comptroller, July 6, 18 0.
12	1859	Ward No. 38 and 39 .....	9 81	do. do. 6, "
19	1855	Ward No. 31, 32, 33 and 34.....	23 06	do. do. 10, "
22	1856	Ward No. 6 .....	18 44	} Common Council, July 2, 1860.
22	1857	Ward No. 6 .....	20 02	
21	1856	Ward No. 2793.....	76 00	Comptroller, July 26, 1860.
12	1855	Ward No. 3828.....	19 29	do. do. 30, "
11	1853	Ward No. 2728½.....	23 38	do. do. 20, "
11	1854	Ward No. 2738½.....	24 32	do. do. 20, "
Total.....			\$249 53	

**MONTH OF AUGUST, 1860.**

WARD.	YEAR.	NAME OR WARD NUMBER.	AMOUNT OF TAX.	BY WHOM AUTHORIZED.
17	1858	Ward No. 2164½.....	\$114 12	Comptroller, August 3, 1860.
7	1854	Ward Nos. 201, 201½, 203, 203½.....	63 46	do. do. 10, "
12	1857	Ward No. 18 .....	2 86	do. do. 15, "
12	1858	Ward No. 9 .....	7 33	do. do. 23, "
21	1858	Ward No. 4199 .....	57 06	do. do. 28, "
Total.....			\$244 83	

**MONTH OF SEPTEMBER, 1860.**

WARD.	YEAR.	NAME OR WARD NUMBER.	AMOUNT OF TAX.	BY WHOM AUTHORIZED.
18	1852	Ward No. 2955½.....	\$48 35	Comptroller, September 4, 1860.
18	1853	Ward No. 2955½.....	61 71	do. do. 4, "
22	1852	Ward Nos. 52 and 53 .....	7 14	} do. do. 14, "
22	1853	Ward Nos. 52 and 53 .....	10 24	
22	1854	Ward Nos. 52 and 53.....	11 61	
7	1855	Ward No. 1441.....	57 06	do. do. 20, "
21	1857	Ward Nos. 615 to 670.....	342 39	do. do. 20, "
19	1854	Ward Nos. 51 and 52 .....	10 72	do. do. 1, "
Total.....			\$549 22	

**MONTH OF OCTOBER, 1860.**

WARD.	YEAR.	NAME OR WARD NUMBER.	AMOUNT OF TAX.	BY WHOM AUTHORIZED.
7	1858	Ward No. 1438 .....	\$23 81	Comptroller, October 2, 1860.
22	1856	Ward No. 61½.....	10 53	} do. do. 22, "
22	1857	Ward No. 61½.....	21 45	
22	1858	Ward No. 61½.....	35 79	
22	1859	Ward No. 61½.....	44 80	
Total .....			\$136 38	

**MONTH OF NOVEMBER, 1860.**

WARD.	YEAR.	NAME OR WARD NUMBER.	AMOUNT OF TAX.	BY WHOM AUTHORIZED.
2	1843	Ward No. 594 .....	\$55 58	Comptroller, November 12, 1860.
5	1859	Widening Reade street.....	89 60	do. do. 15, "
11	1858	Ward No. 1936 .....	44 02	do. do. 17, "
12	1841	Ward Nos. 37 to 44.....	8 00	do. do. 21, "
12	1842	Ward Nos. 11, 12, 35 to 46.....	14 70	do. do. 26, "
	1846	Sundry Corporation Property.....	\$33 59	
	1847	Sundry Corporation Property.....	32 66	
	1848	Sundry Corporation Property.....	33 41	
	1849	Sundry Corporation Property.....	36 67	
			136 33	do. do. 15, "
Total .....			\$348 23	

**ABATEMENTS AND REMISSIONS OF TAXES—Continued.**  
**MONTH OF DECEMBER, 1860.**

WARD	YEAR.	NAME OR WARD NUMBER.	AMOUNT OF TAX.	BY WHOM AUTHORIZED.
12	1857	Ward Nos. 51 to 53.....	\$10 05	Comptroller, December 6, 1860.
19	1859	Ward No. 62.....	19 71	do. do. 6, "
9	1854	Ward No. 3355.....	50 77	do. do. 8, "
17	1857	Ward No. 2989.....	46 69	do. do. 16, "
12	1856	Ward Nos. 16 and 17.....	4 94	do. do. 12, "
10	1859	Ward No. 689.....	80 64	Common Council, Nov. 22, "
19	1856	Ward Nos. 69 and 70.....	12 36	Comptroller, Decemb'r 15, "
4	1856	Ward No. 1120.....	13 99	do. do. 17, "
12	1841	Ward Nos. 27 to 30.....	4 60	do. do. 18, "
1	1858	Ward No. 736.....	73 76	do. do. 20, "
18	1854	Ward No. 63.....	47 59	do. do. 12, "
6	1859	Widening Duane street.....	188 71	do. November 2, "
11	1856	Ward No. 2273.....	55 32	do. January 3, 1861.
11	1857	Ward No. 2273.....	62 25	do. do. 3, "
19	1858	Ward No. 44.....	12 45	do. do. 3, "
22	1858	Ward No. 59.....	14 00	do. do. 2, "
12	1855	Ward No. 46.....	1 89	do. do. 5, "
21	1858	Ward No. 2238.....	97 82	do. do. 5, "
18	1858	Ward No. 6112.....	65 21	do. do. 5, "
6	1843	115 Walker street.....	27 75	do. do. 5, "
17	1856	Ward No. 2366.....	55 32	do. do. 5, "
19	1856	Ward No. 70.....	6 18	do. do. 8, "
20	1857	Ward No. 1395.....	62 25	do. do. 10, "
21	1858	Ward No. 2794.....	81 51	do. do. 9, "
6	1858	Ward No. 1076.....	81 51	do. do. 10, "
12	1858	Ward No. 31.....	4 26	do. do. 10, "
19	1858	Ward No. 469.....	7 78	do. do. 11, "
	1855	Sundry Corporation Property.....	\$51 85	
	1856	Sundry Corporation Property.....	59 46	
			111 31	do.
		Total.....	\$1,300 62	



# RECAPITULATION.

STATEMENT showing the Monthly and Aggregate Amount of Taxes remitted and canceled in the Bureau of Arrears, during the year ending December 31, 1860.

Month.	Tax of 1841.	Tax of 1842.	Tax of 1843.	Tax of 1844.	Tax of 1847.	Tax of 1848.	Tax of 1849.	Tax of 1850.	Tax of 1851.	Tax of 1852.	Tax of 1853.	Tax of 1854.	Tax of 1855.	Tax of 1856.	Tax of 1857.	Tax of 1858.	Tax of 1859.	Total.
January.							\$3 16			\$148 96	\$342 68	\$267 55	\$3,178 41	\$262 44	\$648 30	\$1,307 68		\$6,249 19
February.										7 8 90	555 90	498 00	937 77	681 92	1,194 04	1,300 83		5,868 56
March.		\$53 93		\$52 02	\$34 22	\$170 32	262 66	\$369 37	\$594 37	15 47	40 71	33 90	148 72	400 16	148 33	184 22		2,448 40
April.													142 51	30 66	17 18	405 33		595 68
May.	\$2 10												279 97					282 67
June.											37 05	7 74	732 09	8 3 98	96 34	191 02	\$22 06	1,470 28
July.											28 38	24 32	72 50	94 50	20 02		9 81	249 53
August.												63 46			2 86	178 51		244 83
September.										55 49	71 95	22 33			342 89	57 06		549 22
October.														10 53	21 45	59 60	44 80	136 38
November.	8 00	14 70	\$55 58	33 59	32 66		36 67									44 02	89 60	348 23
December.	4 60		27 75									98 36	53 74	207 57	181 24	438 30	289 06	1,300 62
Total.	\$14 70	\$68 63	\$83 33	\$85 61	\$66 88	\$293 73	\$502 49	\$309 37	\$594 37	\$948 82	\$1,076 67	\$1,016 27	\$5,515 71	\$2,971 76	\$2,672 75	\$4,256 57	\$455 33	\$19,742 99

Amount of remissions, cancellments, &c..... \$19,559 09  
 " refunded from collections, for over-payments, prior to 1859..... 183 90

Total as above..... \$19,742 99

**STATEMENT OF ABATEMENTS, REMISSIONS, AND CORRECTIONS OF CRO-  
TON WATER RENTS, in the Bureau of Arrears, during the year ending Decem-  
ber 31st, 1860.**

**MONTH OF JANUARY, 1860.**

WARD.	YEAR.	WARD NUMBER.	AMOUNT.	BY WHOM AUTHORIZED.
15	1854	No. 2054.....	\$17 25	Comptroller, January 5, 1860.
4	1857	No. 867.....	9 20	do. do. 19, "
20	1855	No. 3667.....	9 20	do. do. 23, "
4	1854	No. 1267.....	10 35	do. do. 23, "
5	1854	No. 746.....	10 35	do. do. 23, "
8	1854	No. 565.....	11 50	do. do. 23, "
9	1854	No. 2067.....	6 90	do. do. 23, "
14	1854	No. 776.....	9 20	do. do. 23, "
14	1854	Nos. 841, 921, 38 B.....	23 00	do. do. 31, "
10	1854	No. 1115.....	11 50	do. do. 31, "
Total.....			\$118 45	

**MONTH OF FEBRUARY, 1860.**

WARD.	YEAR.	WARD NUMBER.	AMOUNT.	BY WHOM AUTHORIZED.
21	1854	Nos. 3942 and 3943.....	\$27 60	Comptroller, Feb'y 4, 1860.
19	1854	No. 484.....	16 10	do. do. 9, "
18	1854	No. 6408.....	10 35	do. do. 28, "
18	1855	No. 6408.....	10 35	do. do. 28, "
Total.....			\$64 40	

**MONTH OF MARCH, 1860.**

WARD.	YEAR.	WARD NUMBER.	AMOUNT.	BY WHOM AUTHORIZED.
18	1853	No. 5515.....	\$11 50	Comptroller, March 2, 1860.
Total.....			\$11 50	

**MONTH OF APRIL, 1860.**

WARD.	YEAR.	WARD NUMBER.	AMOUNT.	BY WHOM AUTHORIZED.
12	1857	Nos. 58 and 60.....	\$9 20	Comptroller, April 16, 1860.
12	1858	No. 60.....	9 20	do. do. 17, "
18	1854	Nos. 3944 and 3945.....	17 25	do. do. 17, "
14	1855	No. 341.....	11 50	do. do. 20, "
11	1854	No. 2686.....	9 20	do. do. 20, "
Total.....			\$56 35	

## ABATEMENTS AND REMISSIONS OF CROTON WATER RENTS—Continued.

## MONTH OF MAY, 1860.

WARD.	YEAR.	WARD NUMBER.	AMOUNT.	BY WHOM AUTHORIZED.
12	1857	Nos. 38 and 39.....	\$18 40	Comptroller, May 9, 1860.
		Total.....	\$18 40	

## MONTH OF JUNE, 1860.

WARD.	YEAR.	WARD NUMBER.	AMOUNT.	BY WHOM AUTHORIZED.
12	1856	Nos. 14 to 16.....	\$11 50	Comptroller, June 14, 1860.
22	1854	No. 22.....	10 35	do. do. 26, "
22	1855	No. 22.....	10 35	do. do. 26, "
22	1856	No. 22.....	10 35	do. do. 26, "
22	1857	No. 22.....	10 35	do. do. 26, "
22	1858	No. 22.....	10 35	do. do. 26, "
		Total.....	\$63 25	

## MONTH OF JULY, 1860.

WARD.	YEAR.	WARD NUMBER.	AMOUNT.	BY WHOM AUTHORIZED.
12	1854	No. 3828.....	\$9 20	Comptroller, July 30, 1860.
		Total.....	\$9 20	

## MONTH OF AUGUST, 1860.

WARD.	YEAR.	WARD NUMBER.	AMOUNT.	BY WHOM AUTHORIZED.
20	1854	No. 5024.....	\$12 65	Comptroller, August 8, 1860.
20	1855	No. 5024.....	12 65	do. do. 8, "
		Total.....	\$25 30	

## MONTH OF SEPTEMBER, 1860.

WARD.	YEAR.	WARD NUMBER.	AMOUNT.	BY WHOM AUTHORIZED.
22	1852	Nos. 52 and 53.....	\$6 90	Comptroller, Sept. 14, 1860.
22	1853	Nos. 52 and 53.....	8 05	do. do. 14, "
		Total.....	\$14 95	

## MONTH OF NOVEMBER, 1860.

WARD.	YEAR.	WARD NUMBER.	AMOUNT.	BY WHOM AUTHORIZED.
21	1857	No. 3180.....	\$8 05	Comptroller, Nov. 10, 1860.
		Total.....	\$8 05	

## ABATEMENTS AND REMISSIONS OF CROTON WATER RENTS—Continued.

## MONTH OF DECEMBER, 1860.

WARD.	YEAR.	WARD NUMBER.	AMOUNT.	BY WHOM AUTHORIZED.
19	1855	Nos. 43 and 44.....	\$25 30	Comptroller, Dec. 24, 1860.
10	1857	Nos. 43 and 44.....	11 50	do. do. 24, "
10	1858	Nos. 43 and 44.....	11 50	do. do. 24, "
12	1856	Nos. 43 and 44.....	16 10	do. January 5, 1861.
8	1856	No. 1648, Corporation.....	11 50	do. do. 9, "
8	1857	No. 1648, Corporation.....	11 50	do. do. 9, "
8	1858	No. 1648, Corporation.....	11 50	do. do. 9, "
Total.....			\$98 90	

## RECAPITULATION.

January.....	\$118 45
February.....	64 40
March.....	11 50
April.....	56 35
May.....	18 40
June.....	63 25
July.....	9 20
August.....	25 30
September.....	14 95
November.....	8 05
December.....	98 90
Total.....	<u>\$488 75</u>

## CORPORATION OF THE CITY OF NEW YORK.

## DEPARTMENT OF FINANCE—BUREAU OF ARREARS.

BALANCE SHEET OF LEDGER OF CLERK OF ARREARS, DEC. 31, 1860.

FOLIO.	TITLES OF ACCOUNTS.	DEBIT BALANCES.	CREDIT BALANCES.
25	Tax of the year 1841.....	\$326 10	
26	Tax of the year 1842.....	761 67	
27	Tax of the year 1843.....	393 97	
28	Tax of the year 1844.....	258 66	
29	Tax of the year 1845.....	137 26	
30	Tax of the year 1846.....	315 45	
31	Tax of the year 1847.....	176 43	
32	Tax of the year 1848.....	266 31	
33	Tax of the year 1849.....	294 36	
34	Tax of the year 1850.....	547 10	
35	Tax of the year 1851.....	661 28	
50	Tax of the year 1852.....	372 51	
"	Tax of the year 1853.....	2,013 54	
48	Tax of the year 1854.....	2,939 20	
58	Tax of the year 1855.....	5,257 96	
615	Tax of the year 1856.....	137,069 72	
628	Tax of the year 1857.....	243,853 42	
86	Tax of the year 1858.....	338,396 19	
537	Tax of the year 1859.....	602,209 61	
		\$1,336,250 74	
186	Croton Water Rent of 1852 and 1853.....	\$0 27	
171	Croton Water Rent of 1854.....		\$3 60
608	Croton Water Rent of 1855.....	7,953 43	
577	Croton Water Rent of 1856.....	11,529 53	
584	Croton Water Rent of 1857.....	16,178 35	
591	Croton Water Rent of 1858.....	21,002 56	
		56,664 14	
604	The Mayor, Aldermen, and Commonalty of New York.....		2,356,294 03
618	Cash.....		2 00
118	Redemptions.....		8,508 68
120	Citizens' Bank—Redemption Deposits.....	8,510 68	
132	Assessments, as detailed in Ledger.....	911,356 52	638 73
1002	Corporation Purchase of Lands sold for Assessments.....	85,142 43	
899	Interest on Assessments in suspense.....		31,683 49
899	Expenses on Sale for Assessments in suspense.....		793 98
		\$2,397,924 51	\$2,397,924 51

E. E.

NEW YORK, December 31, 1860.

JAMES W. DOMINICK,

*Book-keeper.*

JOSEPH C. PINCKNEY,

*Clerk of Arrears.*



## THE COMMISSIONERS OF TAXES AND ASSESSMENTS.

## MODE OF ASSESSING PROPERTY FOR TAXES IN THE CITY AND COUNTY OF NEW YORK.

All assessments for Taxes were, from an early day, down to the year 1857, made by officers annually chosen for that purpose, in the several wards of the city, there being two Assessors for each ward. They were required to return their assessment rolls to the Comptroller, who delivered the same to the Supervisors for their action.

By an act passed April 20, 1830, it was made the duty of the Assessors, before proceeding to assess the property in their respective wards, to meet together on a given day, and appoint from among themselves a President and Secretary, and organize themselves into a Board, to be called the "General Board of Assessors," and said Board were authorized to review the assessments in the several wards, and equalize the valuations, which being done, their secretary was directed to deliver the corrected assessment rolls to the Supervisors.

The Act (chap. 121) passed March 30, 1850, provided that the Assessors to be elected at the next ensuing election, should be classified by lot, to be drawn by the Clerk of the Common Council in the presence of the Board of Aldermen, immediately after their election; the classes to be numbered respectively "one" and "two," for each ward, and the Assessors of the first class to hold their office for one year, and those of the second class for two years, from the first of January, 1851, and at each succeeding annual election, one Assessor should be elected from each ward, who should hold his office for two years from the first day of January thereafter.

It also required the Assessors, before they assessed the property in their respective wards, to meet and choose officers, and organize themselves into a Board, in the same manner as prescribed by the act of 1830, the said Board to be known as the "Board of Assessors," and they were empowered to make such rules as they should deem best calculated to produce equality and uniformity in the assessments, and to insure the assessment of all property subject to taxation.

Said act further provided for the appointment, by the Board of Supervisors, of three persons, to be known as "Tax Commissioners," to be classified by lot by the Clerk of the Supervisors, and to hold their offices, one until Dec. 31, 1851, one until Dec. 31, 1852, and the other until Dec. 31, 1853; the Board of Supervisors within thirty days before the expiration of the term of any Tax Commissioner thereafter, to make a similar appointment for the three succeeding years.

It was made the duty of the Tax Commissioners, to keep in their office suitable books, containing a record of all information which they could obtain in respect to the taxable property, or persons liable to taxation, in the city, and of all changes in the division of real property, and to preserve all maps, and file all assessment rolls furnished them by the Assessors. On the completion of their assessment rolls for the several wards, the Board of Assessors were required to deliver them to

## MODE OF ASSESSING PROPERTY FOR TAXES—CONTINUED.

the Tax Commissioners, with their book of minutes, who, thereupon, after giving public notice thereof, proceeded to examine and compare said rolls, and to make all necessary alterations and corrections, to cause the assessments to be equal throughout the city, and to reduce any assessment on being satisfied that it was too high. The rolls, being thus corrected, were delivered by the Tax Commissioners to the Comptroller, who delivered them to the Supervisors at a meeting held for that purpose.

An Act (chap. 677) passed April 16, 1857, provided that the three Tax Commissioners should thereafter be designated "Commissioners of Taxes and Assessments," and that the persons then holding such offices should continue to hold the same until the first Monday of July, 1859, when their several terms should expire. It also provided that the Supervisors should, on the first Monday of June, 1859, and every third year thereafter, elect by ballot the said three Commissioners of Taxes and Assessments. In addition to the duties previously prescribed by law, the said Act required that the Commissioners, by three of their deputies, to be by them selected for that purpose, should perform the duties which, up to that time, had been discharged by the officers of the Bureau of Assessments in the Street Department, which Bureau was thereby abolished, and all powers and duties then possessed by the Street Commissioner, or by his department, in regard to making special assessments for street and other improvements, were devolved upon the Commissioners of Taxes and Assessments. The offices of Ward Assessors, as the same then existed, were also abolished, and the powers and duties performed by them, relative to the assessment of real and personal property for taxes, were vested in twelve Deputy Tax Commissioners, to be appointed by, and to perform their duties under the direction of, the Commissioners of Taxes and Assessments.

By chap. 302 of the Laws of 1859, the above Act of 1857 was repealed, and the offices of Commissioners of Taxes and Assessments and Deputy Commissioners abolished, and it was provided that three Commissioners of Taxes and Assessments should thereafter be appointed by the Comptroller of the city of New York, and hold their office for the term of five years. This Board appoints, not to exceed twelve persons, known as Deputy Tax Commissioners, whose duty it is, under the direction of the Board, to assess all the taxable property in the several districts that may be assigned to them for that purpose by the Commissioners, and to furnish to them, under oath, a detailed statement of all such property; and that they have personally examined each and every house, building, lot, pier, or other assessable property, giving the street and ward map number of such real estate embraced within said districts, together with the name of the owner or occupant, if known, and, in their judgment, the sum for which such property, under ordinary circumstances, would sell, with such other information, in detail, as the said Commissioners may, from time to time, require.

The Deputies commence making these valuations on the first Monday in September in each year.

## MODE OF ASSESSING PROPERTY FOR TAXES—CONTINUED.

The assessed valuations so made are entered, in detail, in books kept by the Commissioners, called "The annual record of the assessed valuations of real and personal estate," which are required to be kept open for examination and correction, from the second Monday in January until the first day of May in each year, when they are closed. During the time the books are so open, the Commissioners are required to advertise the fact in the newspapers, or in such manner as they may deem most advisable; and, during that time, application may be made by any person aggrieved by the assessed valuation of his real or personal estate, to have the same corrected. If such application be made in relation to the assessed valuation of real estate, it must be made in writing, stating the ground of objection thereto. If in relation to personal property, the applicant shall be examined, upon oath, by the Commissioners; and in either case, the Commissioners are authorized to make corrections in the valuations, if, in their judgment, the same are erroneous.

On the first day of May in each year, the Commissioners are required to have prepared from the "books of annual record," assessment rolls or tax books for each ward, and to annex to each roll their certificate, that the same is correct, which rolls must be delivered, on the first Monday of July in each year, to the Supervisors of the County of New York, who are required to meet on that day, at the City Hall, for the purpose of receiving the same.

The Supervisors are required to make corrections in the description of real estate of non-residents, and to insert in a column in said rolls, the amount of tax to be paid upon the property, real and personal, assessed therein. They must then, on or before the first day of September thereafter, deliver the corrected and completed rolls to the Receiver of Taxes, with the proper warrants for the collection of said taxes.

All real and personal property, including household furniture, moneys, goods, chattels, debts due from solvent debtors, public stocks, and stocks in moneyed corporations, are liable to taxation, except so much as is exempt from execution, and except certain property specially exempted, such as church, school and college property, &c.

The Supervisors cannot make any reduction in any assessment on real or personal estate, unless it shall appear, under oath, that the party aggrieved, was unable to attend within the period prescribed for the correction of taxes, by reason of sickness or absence from the city.

The Supervisors may remit or reduce a tax imposed, for good cause shown by affidavit; but such reduction or remission must be made before the collection of the tax, and the application therefor must be made within six months from the delivery of the books to the Receiver for collection of the taxes.

## TAX COMMISSIONERS.

The following-named persons were appointed by the Supervisors under the act of 1850:

## MODE OF ASSESSING PROPERTY FOR TAXES—CONTINUED.

WHEN APPOINTED.	NAMES.	TERMS TO EXPIRE
April 17, 1850.....	Jonathan W. Allen.....	December 31, 1851
do. ....	George H. Purser .....	do. 1852
do. ....	John Delamater.....	do. 1853
Dec. 5, 1851 .....	Jonathan W. Allen.....	do. 1854
Dec. 6, 1852 .....	George H. Purser.....	do. 1855
Dec. 30, 1853 .....	William J. Peck.....	do. 1856
Dec. 7, 1854 .....	Jonathan W. Allen.....	do. *1857
Dec. 13, 1855 .....	Amor J. Williamson... ..	do. *1858
Dec. 3, 1856 .....	Josiah W. Brown.....	do. *1859

## COMMISSIONERS OF TAXES AND ASSESSMENTS.

The following-named persons were appointed by the Comptroller under the Act of 1859:

WHEN APPOINTED.	NAMES.	TERMS EXPIRE.
May 3, 1859.....	Jonathan W. Allen.....	May 2, 1864
do. ....	Amor J. Williamson.....	do.
do. ....	Josiah W. Brown.....	do.

## MODE OF MAKING SPECIAL ASSESSMENTS FOR STREET AND OTHER IMPROVEMENTS.

The act chap. 302 of the laws of 1859, provides as follows:

§ 15. The Commissioners of Taxes and Assessments shall appoint three skillful and competent disinterested persons, citizens of the United States, and residents of the city of New York, who shall constitute a board, to be known as The Board of Assessors, and who shall be charged with the duty of making the estimates and assessments required by law, for building wells, erecting pumps, pitching paving, regnlating and repairing streets, constructing sewers, fencing vacant lots and public slips, and all other improvements directed by Corporation ordinance, for which an assessment may be made.

§ 16. The said Board of Assessors, or a majority thereof, shall make all estimates and assessments, give all notices, receive and pass upon all objections, and certify to the Common Council in accordance with the existing laws relative to all such matters. The said Assessors shall each receive an annual compensation of two thousand dollars, to be paid by the Comptroller of the city of New York, from the city treasury, and which shall be in lieu of all other compensation. The said Assessors shall hold their office during the pleasure of the appointing power, and no longer. The Common Council of the city of New York shall provide for and assign to said Assessors a suitable and convenient room or rooms, for the transaction of their business, and shall provide the said Assessors with the requisite and necessary stationery, lights and fuel. It shall be lawful for the said Commissioners of Taxes and Assessments to appoint a clerk to assist said Assessors in the performance of their

\* Under the Act of 1857, the terms of these officers would have expired on the first Monday in July, 1859, but by the Act passed April 14, 1859, the offices were abolished on that day.



## MODE OF MAKING SPECIAL ASSESSMENTS FOR IMPROVEMENTS—CONTINUED.

duties, and who shall receive an annual compensation, to be fixed by said Commissioners, not exceeding the sum of twelve hundred dollars, to be paid by the Comptroller out of the city treasury.

§ 17. Whenever any assessment list shall be certified by the Assessors to the Common Council of the city of New York, for confirmation, as provided by law, it shall be the duty of the Common Council to proceed forthwith to confirm such assessment, or refer the same back to the said Board of Assessors, if necessary, for revision and correction; and all such matters shall have precedence of all other matters before the Common Council, or in either Board thereof.

§ 18. The said Board of Assessors shall cause to be entered in books, to be provided for that purpose, by the Common Council, a full and complete record in detail, of all assessments confirmed by the Supreme Court, or by the Common Council, which shall, at all convenient times, be open to public inspection.

After the completion of the particular improvement under the supervision of the Street Department, or the Croton Aqueduct Department, as the case may be, a certified statement of the amount of such work done is made by the Surveyor, who had the same in charge, together with a map and list of the lots, and owners or occupants thereof, which the improvement is supposed to benefit. To this statement or assessment list, the proper department attaches certificates of the contract prices to be paid for the work, and the list is then transmitted to the Board of Assessors, who, after giving due notice by advertisement that such list is in their hands for inspection, make the proper equal apportionment of the cost of the work among all the several lots to be assessed, and insert the several amounts in the list. They then transmit the list to the Common Council for confirmation.\* When confirmed by the Common Council, it is registered in the office of the Board of Assessors, in the Bureau of Arrears, and in the Street Commissioner's office, when it becomes a lien upon the real estate assessed therein. It is then delivered to the Collector of Assessments for collection.

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\* By an act (chap. 308) passed April 17, 1861, it is provided that "the power and authority now vested in the Common Council of said city, relative to assessment lists and the confirmation thereof, is hereby devolved upon and vested exclusively in the Comptroller, Counsel to the Corporation, and Recorder of said city; who together shall constitute a Board of Revision and Correction of all such assessment lists, and the vote of a majority of such Board shall decide all questions in regard thereto."



## VALUATION OF PROPERTY AS ASSESSED FOR TAXES.

The following is the Annual Return of the Commissioners of Taxes and Assessments for 1860 :

WARD.		ASSESSMENTS OF 1859.		ASSESSMENTS OF 1860.		INCREASE.		DECREASE.	
		REAL ESTATE.		REAL ESTATE.		REAL ESTATE.		REAL ESTATE.	
1		\$37,102,262		\$36,625,512				\$476,750	
2		22,016,709		21,736,769				280,000	
3		26,590,256		26,992,656		\$402,400			
4		9,885,670		9,904,770		19,100			
5		16,022,700		17,263,635		1,240,935			
6		11,810,750		12,766,250		955,500			
7		13,087,067		13,018,799				68,268	
8		17,032,872		18,296,972		1,244,100			
9		14,981,200		15,512,100		530,900			
10		8,547,500		8,665,800		118,300			
11		8,775,700		8,917,200		141,500			
12		10,043,725		11,857,184		1,813,459			
13		5,397,000		5,500,000		103,000			
14		11,555,500		12,424,700		869,200			
15		26,540,100		28,385,300		1,845,200			
16		17,533,700		17,788,900		255,200			
17		17,078,000		17,459,300		381,300			
18		35,614,400		37,520,700		1,906,300			
19		12,621,894		16,836,472		4,208,578			
20		16,156,850		16,580,550		423,700			
21		27,376,550		29,710,650		2,334,100			
22		13,261,125		14,775,440		1,514,315			
		\$379,051,530		\$398,533,619 00		\$20,307,107 00			\$825,018
Resident.....		Personal Estate.		Personal Estate.		\$5,236,145 97			
Non-Resident.....		\$158,339,730		\$163,575,875 97		489,700 00			
		14,631,462		15,121,102 00		5,725,845 97			
Total, Real and Personal.....		552,022,722		\$577,230,656 97		Total Increase,	\$26,032,952 97	Total Decrease,	\$825,018
						Less Decrease,	\$25,018 00		
						Net Increase.	\$25,207,934 97		
Total Valuation of 1860.....		\$577,230,656 97							
" 1859.....		552,022,722 00							
Increase over 1859.....		\$25,207,934 97							
Total Valuation in County.....		\$577,230,656 97							
" " Lamp District....		561,494,925 97							
" " South of 57th street.		553,849,538 97							

AMOR J. WILLIAMSON,  
JONATHAN W. ALLEN,  
JOSIAH W. BROWN,

Commissioners of Taxes and Assessments.

## WHEN AND BY WHOM THE TAXES ARE IMPOSED.

The Supervisors of the city and county of New York shall annually, on the first Monday of July [as changed by Chap. 121 of 1850, and by Chap. 302, sec. 13, of 1859], meet together at the City Hall of the said city, and at such other times and places as they shall find necessary, and examine and ascertain what sums of money are by law imposed on the said city in that year, for the maintenance of the poor, for the defraying the contingent charges of said city, and for other purposes; and shall cause the same to be raised, levied, and collected in the said city, in the same manner as the contingent charges of the several counties of this State are directed to be levied and collected by the act entitled "*An Act for defraying the Public and Necessary Charges in the respective Counties of this State.*"\* [Revised Laws of 1813, Chap. 86, sec. 150, Vol. 2, p. 399.]

The Board of Supervisors "shall also estimate and set down in a fifth column, to be prepared for that purpose, in the assessment rolls, opposite to the several sums set down as the valuations of real and personal estates, the respective sums in dollars and cents, rejecting the fractions of a cent, to be paid as a tax thereon." [5 Rev. Stat. I., 914, § 32.]

**TAX LEVY OF 1860.**—The Ordinance of the Board of Supervisors, imposing the taxes for 1860, provided for raising in the usual manner the sum of three million six hundred and seventy-three thousand and fifty-nine dollars and twenty-six cents (\$3,673,059.26) for county purposes, and the sum of six million eighty-five thousand four hundred and forty-eight dollars and sixty cents (\$6,085,448.60) for city purposes, making an aggregate of nine million seven hundred and fifty-eight thousand five hundred and seven dollars and eighty-six cents (\$9,758,507.86). To produce this amount, the valuation of taxable property having been fixed at five hundred and seventy-seven million two hundred and thirty thousand six hundred and fifty-six dollars (\$577,230,656), the following rates were adopted:

VALUATION OF PROPERTY.	FOR WHAT PURPOSE ASSESSED.	AM'T REQUIRED TO BE RAISED.	RATES.	Estimated product omitting fractions of a cent in extending the same.
Whole County.....\$577,230,656	For General Purposes, including the quota of State Taxes.....	\$9,034,507 86	\$1 56.514	\$9,034,467 88
Lamp District..... 561,494,926	For Lamps and Gas..	424,000 00	7.551	423,984 81
South of 57th street... 553,849,538	For cleaning the sts..	300,000 00	5.416	299,964 90
Total amount required to be raised .....		\$9,758,507 86	\$1 69.481	\$9,758,417 59
Estimated product at the rates adopted.....		9,758,417 59		
" loss by omitting fractions of a ct. in extending		\$90 27		

\* The act referred to is Chap. 49 of the Revised Laws, passed April 2, 1813, which provides (§ 1), "That the Supervisors of the several cities and towns in each of the counties of this State, other than the city and county of New York, shall annually meet together \* \* \* and examine, settle, and allow all accounts chargeable against such county, and ascertain what sum ought to be raised for the payment thereof, and for defraying the public and contingent charges of such county." The second section of said act provides, that the Supervisors "shall cause all such sums to be raised and levied, together with the taxes to be raised and levied for the use of this State."—[R. L., 1813, Vol. 2, p. 137.]

## ERRORS IN VALUATIONS OF PROPERTY IN 1860.

In extending the items of the taxes, a number of errors were discovered in the footings of the assessment rolls, as follows :

WARD.	AM'T AS ADOPT- ED BY SUPER- VISORS.	Correct amount as- certained in extend- ing the items of Taxes.	INCREASE.	DECREASE.
Fifth.....	\$17,263.635	\$17,311,335	\$47,700	
Sixteenth.....	17,788,900	17,789,800	900	
Seventeenth.....	17,459,300	17,466,300	1,000	
Eighteenth.....	37,520,700	37,549,800	29,100	
Nineteenth.....	16,830,472	16,092,022	.....	\$738,450
Twenty-second.....	14,775,440	14,785,440	10,000	
Resident, personal.....	163,575,875	163,626,675	50,800	
Other Wards, including Non-Resident Personal.....	292,016,334	292,016,334		
	<u>\$577,230,656</u>	<u>\$576,631,705</u>	<u>\$139,500</u>	<u>\$738,450</u>
Correct footings.....	576,631,706		Dednet, Increase,	139,500
Excess in amount adopted by the Super- visors.....	<u>\$598,950</u>		Decrease,	<u>\$598,950</u>

In consequence of these errors, there will be a considerable deficiency in the amount necessary to meet the appropriations for the present year,\* and the quota of this county of the State Taxes for the next fiscal year, will be computed on a valuation of property \$598,950 greater than the actual amount of the same.

No change having been made by the Committee on Annual Taxes in the assessments and footings of the Rolls, as returned by the Commissioners of Taxes and Assessments, it would seem that greater care is necessary in preparing the Assessment Rolls before transmitting them to the Board of Supervisors. In order to guard against the commission of similar errors in future, it is recommended that a more thorough and rigid examination be made of the footings thereof, before the aggregate valuation, forming the basis upon which the tax is to be computed, shall be fixed by the Board of Supervisors.

* The amount required and intended to be raised by tax in 1860 was.....	\$9,758,507 86
The amount of the tax laid as per footings of the books placed in the hands of the Re- ceiver of Taxes is.....	9,746,559 58
Deficiency.....	<u>\$11,948 28</u>

## RATE AND AMOUNT OF TAXATION FOR STATE PURPOSES.

The following communication and tables show the valuations of property, as returned to the State Comptroller's Office, at Albany, and the rate and amount of State Taxes throughout the State, and for the city and county of New York, respectively, for twenty-one years, ending with 1860:

## STATE OF NEW YORK—COMPTROLLER'S OFFICE,

ALBANY, June 15th, 1861.

W. E. WARREN, Esq., *Deputy Comptroller*.

SIR:—I herewith hand you tables, as requested in your letter of 4th instant. In relation to the School Tax, it was made the duty of the Superintendent of Common Schools, by Sec. 5, Chap. 161, Laws of 1819, to apportion among the several counties the amount appropriated out of the fund for the support of common schools, and by the 6th Sec. of the same Act, it was made the duty of the Board of Supervisors of each county, to add to the amount to be raised, "a sum equal to the sum which shall be last apportioned." In giving the School Tax of the city and county of New York, as well as the State, I have assumed that the provisions of the act were strictly complied with, by the county authorities, and have been guided by the apportionment of school moneys, as recorded in this office. This applies to 1840 and 1850 inclusive.

The \$800,000 apportionment was made in accordance with the Act, Chap. 151, Laws of 1851.

The  $\frac{3}{4}$  mill tax has been, and is now imposed under Chapter 180, Laws of 1856.

There was no State Tax for general purposes in 1840 and 1841.

In the table for the *State*, you will notice a column headed "Corrected Aggregate Valuations." The valuations by the Assessors are frequently increased by the Boards of Supervisors, in the aggregate, but the increase is not distributed. The tax is computed on the corrected valuations. I trust the tables will answer your purpose.

Your obedient servant,

HENRY GALLIEN.



STATEMENT showing the Assessed Valuations of Real and Personal Estate in the State of New York, as returned to the Comptroller's Office, and the Rate and Amount of State Taxes for twenty-one years, ending with the year 1860.

AGGREGATE OF ASSESSED VALUATIONS.					STATE TAXES.				
YEAR.	REAL ESTATE.	PERSONAL ESTATE.	TOTAL.	CORRECTED AGGREGATE VALUATIONS.	FOR SCHOOLS.		FOR GEN. PURPOSES.		TOTAL.
					RATE.	AMOUNT.	RATE.	AMOUNT.	
1840	\$517,723.170	\$121,447.830	\$639,171.000	\$641,359.818	.....	\$275,000 00	.....	.....	\$275,000 00
1841	531,987.886	123,311.644	655,299.530	655,299.530	.....	285,000 00	.....	.....	285,000 00
1842	504,254.029	116,595.233	620,849.262	620,676.346	.....	275,000 00	1 M.	\$620,676 34	895,676 34
1843	476,999.430	118,602.064	595,601.494	595,262.444	.....	275,000 00	1 "	595,262 44	870,262 44
1844	480,027.609	119,612.343	599,639.952	599,891.923	.....	275,000 00	1 1-10 M	659,881 11	934,881 11
1845	486,490.111	115,988.895	602,479.016	605,646.095	.....	275,000 00	6-10 "	363,387 65	634,387 65
1846	496,483.411	119,880.236	616,363.647	616,824.955	.....	271,023 07	6-10 "	370,094 97	641,118 04
1847	509,496.855	121,162.201	630,659.056	632,699.993	.....	275,000 00	1/2 "	316,350 00	591,350 00
1848	526,624.853	125,663.318	652,288.171	651,619.595	.....	285,000 00	1/2 "	325,809 79	610,809 79
1849	538,162.901	129,926.625	668,089.526	665,500.737	.....	285,000 00	1/2 "	332,925 36	617,925 36
1850	571,090.807	153,183.486	724,874.293	717,494.583	.....	285,000 00	1/2 "	363,747 29	648,747 29
1851	888,237.812	196,538.263	1,084,776.075	1,077,831.630	.....	800,000 00	1/2 "	538,915 81	1,338,915 81
1852	946,467.907	221,802.950	1,168,270.857	1,168,335.237	.....	800,000 00	1/2 "	292,083 81	1,092,083 81
1853	1,015,762.791	249,720.727	1,265,483.518	1,266,666.190	.....	800,000 00	1 "	1,266,666 19	2,066,666 19
1854	1,091,514.033	272,638.110	1,364,152.143	1,364,154.625	.....	800,000 00	3/4 "	1,023,115 97	1,823,115 97
1855	1,107,272.715	294,012.564	1,401,285.279	1,402,849.304	.....	800,000 00	1 1/4 "	1,753,561 63	2,553,561 63
1856	1,112,133.136	316,506.930	1,428,640.066	1,430,334.096	3/4 M.	1,072,751 02	1 "	1,430,334 69	2,503,085 71
1857	1,111,551.629	319,897.155	1,431,448.784	1,433,309.713	3/4 "	1,074,982 28	2 1/4 "	3,224,946 85	4,299,929 13
1858	1,095,403.134	307,049.165	1,402,452.299	1,404,907.679	3/4 "	1,053,680 74	1 3/4 "	2,458,588 42	3,512,299 16
1859	1,098,666.251	315,108.117	1,413,774.368	1,404,913.679	3/4 "	1,053,685 26	1 3/4 "	2,458,599 00	3,512,284 26
1860	1,119,933.484	320,617.352	1,440,550.836	1,419,297.520	3/4 "	1,064,473 14	3 1-12 "	4,376,167 35	5,440,640 49

\* From State Assessors' Report.

† The original sum was reduced by a deduction for the "Expense of the Digest of the Common School System."

STATEMENT showing the Assessed Valuations of Property in the City and County of New York, as returned to the State Comptroller's Office, and the Amount of State Taxes imposed upon said City and County for twenty-one years, ending with 1860.

AGGREGATE OF ASSESSED VALUATIONS.				STATE TAXES.		
YEAR	REAL ESTATE.	PERSONAL ESTATE.	TOTAL.	FOR SCHOOLS.	FOR GEN. PURPOSES	TOTAL.
1840	\$187,151,714 00	\$65,013,801 52	\$252,165,515 52	\$34,172 47	.....	\$34,172 47
1841	187,350,948 00	64,843,972 00	252,194,920 00	35,415 10	.....	35,415 10
1842	176,512,342 00	61,294,559 00	237,806,901 00	35,404 71	\$237,806 90	273,211 61
1843	164,955,315 00	64,273,762 00	229,229,077 00	35,404 71	229,229 08	264,633 79
1844	171,937,591 18	64,789,552 40	236,727,143 58	35,404 71	210,399 85	295,804 56
1845	177,207,990 00	62,787,527 91	240,995,517 91	35,404 71	143,997 30	179,402 01
1846	183,480,534 00	61,471,470 71	244,952,004 71	35,358 71	146,971 20	182,329 91
1847	187,314,386 00	59,837,917 06	247,152,303 06	39,183 58	113,576 15	162,759 73
1848	193,028,076 00	61,164,451 12	254,192,527 12	40,621 53	127,096 26	167,717 79
1849	197,741,919 00	58,455,224 48	256,197,143 48	40,621 53	128,098 57	168,710 10
1850	207,142,576 26	78,919,240 48	286,061,816 74	40,621 53	143,030 91	183,652 44
1851	227,015,856 26	93,095,001 97	320,110,858 23	314,350 62	160,055 42	474,406 04
1852	253,278,354 46	98,490,042 53	351,768,396 99	225,670 80	87,942 10	313,612 90
1853	294,637,295 00	118,994,137 94	413,631,432 94	241,553 19	413,631 43	655,184 62
1854	330,516,212 50	131,721,338 22	462,237,550 72	257,616 11	346,678 16	604,294 27
1855	337,038,526 00	150,022,312 13	487,060,838 13	271,639 40	608,826 05	880,465 45
1856	340,972,098 00	170,774,393 94	511,746,491 94	383,805 37	511,746 49	895,551 86
1857	352,343,033 00	168,202,249 39	520,545,282 39	390,408 96	1,171,226 88	1,561,635 84
1858	368,373,946 00	162,848,694 00	531,222,640 00	398,416 98	929,639 62	1,328,056 60
*1859	370,054,782 00	162,848,694 00	532,903,476 00	399,677 61	932,581 08	1,332,258 69
*1860	Real and pers'l est. in one item.		550,078,778 00	412,559 09	1,096,076 23	2,108,635 32

\* From State Assessors' Report.



## VALUATIONS OF PROPERTY AND AMOUNT OF TAXES.

The following table, compiled from the Annual Reports of the Comptroller, exhibits the valuations of property within the County of New York, as assessed for taxes for the last twenty-two years, and the amount raised by taxation in each year, during the said period:

YEAR.	REAL ESTATE.	PERSONAL ESTATE.	TOTALS.	AMOUNT OF TAXES LEVIED.
1839	\$196,940,134 00	\$69,942,297 00	\$266,882,431 00	\$1,352,826 51
1840	187,221,714 00	65,013,802 00	252,235,516 00	1,354,835 29
1841	186,350,948 00	64,843,972 00	251,194,920 00	1,394,136 65
1842	176,513,092 00	61,292,559 00	237,805,651 00	2,031,382 66
1843	164,955,315 00	64,273,765 00	229,229,081 00	1,747,516 59
1844	171,937,591 00	64,789,552 00	236,727,143 00	1,988,818 56
1845	177,207,990 00	62,787,523 00	239,995,518 00	2,096,191 18
1846	183,480,534 00	61,471,471 00	244,952,005 00	2,520,146 71
1847	187,315,386 00	59,837,917 00	247,153,303 00	2,581,776 30
1848	193,029,076 00	61,164,451 00	254,193,527 00	2,715,510 25
1849	197,741,919 00	58,455,224 00	256,197,143 00	3,005,762 52
1850	207,146,176 00	78,939,240 00	286,085,416 00	3,230,085 02
1851	227,015,856 00	93,095,002 00	320,110,859 00	2,924,495 94
1852	253,278,384 00	98,490,042 00	351,768,426 00	3,380,511 05
1853	294,652,795 00	119,034,138 00	413,686,933 00	5,069,650 05
1854	330,564,452 00	131,721,338 00	462,285,790 00	4,841,255 54
1855	336,975,866 00	150,022,412 00	486,998,278 00	5,843,822 83
1856	340,972,098 00	170,774,394 00	511,746,492 00	7,075,425 72
1857	352,343,033 00	168,216,449 00	520,559,482 00	8,066,566 52
1858	368,346,291 00	162,847,994 00	531,194,290 00	8,621,091 31
1859	379,051,530 00	172,971,192 00	552,022,722 00	9,860,926 09
1860	398,533,619 00	178,697,037 00	577,230,656 00	9,758,507 86

## VALUATION OF PROPERTY AS FIXED BY STATE ASSESSORS.

The following statement shows the equalized valuation of property in this County, as fixed by the Board of State Assessors created by the act (chap. 312) of 1859, and the amount of State Taxes thereon included in the above "amount of taxes levied:"

YEAR COMMENCING OCTOBER 1ST.	VALUATION.	STATE TAXES.		TOTAL.
		FOR SCHOOLS.	FOR GEN. PURPOSES.	
1859	\$532,903,476 00	\$399,677 61	\$932,581 08	\$1,332,258 69
1860	550,078,778 00	412,559 09	1,696,076 23	2,108,635 32

SUGGESTIONS IN RELATION TO A MORE EQUITABLE DISTRIBUTION OF THE BURTHEN  
OF TAXATION.

Extract from the first Annual Report of the State Board Assessors to the Legislature:

"Our Courts have decided that, 'Taxation exacts money from individuals as their share of a public burthen, and the tax-payer receives or is supposed to receive, just compensation in the benefits conferred by government, and in the proper application of the tax.'

"These elements should be the fixed and immutable basis for framing all laws, *granting* as well as *raising* the supplies necessary for the exigencies of the government of a free people.

"Hence the following rules are deduced from the foregoing principles:

"1st. That no one should be exempted from taxes who possesses property or income, and is protected in his person and estate, and that in consequence, absolute freedom from taxes in any individual so situated, is unjust towards those members of the community who are charged with them.

"2d. That taxes ought to be assessed according to the net income of each individual.

"3d. That taxes must never be suffered to injure the sources of income.

"4th. That the ratio of taxes to income ought to be as small as possible, in order that the revenue of the State as well as the individual, may be allowed to increase.

"Assuming the correctness of the first rule, the Assessors are compelled to say that a more unequal, unjust, and partial system for taxation, could not well be devised, judging from the result everywhere produced, than the present assessment laws, nor without positive legislation could so great an amount of property and number of persons be exempt from taxation. There is a large number of people who possess 'property and income, and are protected by the government,' who pay little or no taxes, so few, indeed, that it may be said they enjoy absolute freedom, while nearly all the burthens are borne by one class only of the community, and if the compensation be in the benefits conferred, it is sadly inadequate to the cost. While personal property everywhere to a great extent escapes taxation, the burthen is placed upon and borne by real estate. Of the expenses incurred in the support of the government, more than one-half is necessarily incurred in the endeavors to protect personal property or its possessors."

A statement is given in said Report showing the aggregate amount of county and town taxes paid in each year for fifteen years, and the amount paid respectively on real and personal property, which shows that only about one-fifth of all taxes falls upon personal property, while real estate pays four-fifths, and the Assessors remark:

"If we assume that the principle of levying taxes upon property according to its value, is right, the defects of the present system, producing gross inequalities between real and personal property, demand correction."

The most obvious of these defects are:

1. The failure to reach the full amount of personal property assessable by the present law.

2. The distinction recognized between real and personal property, in allowing liabilities of the owner to be deducted from the valuation of the latter, and not from the former.

## THE STREET DEPARTMENT.

Article II. of Chap. IV. of the Revised Ordinances of 1859, makes it the duty of the Street Commissioner to cause the removal of any obstructions found encumbering the streets, wharves, and piers, and further provides as follows :

§ 25. All articles removed to the Corporation Yard, or other place, by order of the Street Commissioner, may be redeemed by the owner upon his paying to the Street Commissioner for the use of the Corporation, the necessary expenses of removal, together with six cents per day for every cart load thereof, during the time it shall remain unclaimed.

§ 26. The Street Commissioner shall enter in a book, to be provided for that purpose, a list of all articles so removed, with the time of removal and the expenses thereof ; and when the same shall be redeemed, he shall likewise enter therein the name of the person redeeming the same, and the amount received therefor, and shall render a certified account thereof to the Comptroller, on Thursday of each week, and shall thereupon pay over the amount so received to the Chamberlain. He shall also thereupon receive from the Chamberlain duplicate vouchers for the payment thereof, one of which he shall, on the same day, file in the office of the Comptroller.

§ 27. He shall, between the first and tenth days of February, May, August, and November, in each year, advertise and sell at public auction all such articles so removed, as shall have been in the public yard, or other suitable place, one month prior to the time of advertising ; and he shall, immediately after such sale, account for and pay the proceeds thereof into the City Treasury, in the manner provided in the last section.

SALES OF PERSONAL PROPERTY.—The following accounts have been received from the Street Commissioner, of sales of property, made by his direction during the year 1860 :

ACCOUNT OF SALES OF PROPERTY, *sold by order of G. W. SMITH, Street Commissioner, at Reservoir Square, April 30, 1860 ; also, on May 14, 1860, at Manhattanville, of Lamp Posts.*

April 30, Lot 1—1 Lot of Stone.....	\$8 00
“ “ 2—1 “ “ .....	8 00
“ “ 3—1 “ “ .....	5 00
“ “ 4—1 “ “ .....	5 00
“ “ 5—1 “ “ .....	5 00
“ “ 6—1 “ Foundation Stone.....	2 00
“ “ 7—1 “ Stone.....	3 00
“ “ 8—1 “ “ .....	5 00
May 14, “ 1—643 Lamp Posts @ 21 cents .....	135 03
	<hr/> \$176 03
Commissions and attendance at Essex street. ....	21 12
Rendered May 29th, 1860, by James M. Miller, 28 Pine street.	<hr/> \$154 91

G. W. SMITH,  
Street Commissioner

RECEIVED, New York, June 30th, 1860, from Gustavus W. Smith, Street Commissioner, One hundred and fifty-four dollars and ninety-one cents, which I have passed to the credit of “GENERAL FUND,” and is for proceeds of Sales of Stone and Lamp Posts, by Jas. M. Miller, Auctioneer, as above stated.

\$154.91.

N. C. PLATT, Chamberlain,

[DUPLICATE.]

By H. A. OVERTON

ACCOUNT SALES of Articles sold at CORPORATION YARD, foot of JANE STREET, North River, August 9th, 1860, by order of G. W. SMITH, Street Commissioner.

J. M. MILLER, Auct.

LOT.	QUAN.				
1	1 Stand.....	202		\$0 06	\$0 06
2	1 Dumping Board.....	205		0 37	0 37
3	1 Cart, 3 <sup>rd</sup> 41.....	208		5 00	5 00
4	1 Butcher's Cart.....	211		4 50	4 50
5	1 Cart.....	212		4 00	4 00
6	5 Loads Marble.....	213		11 00	11 00
7	Lot Railroad Iron.....	225		255 00	255 00
8	Lot Railroad Iron in Timber.....	215		52 00	52 00
9	1 Cart.....	216		7 50	7 50
10	1 Sled.....	217		0 25	0 25
11	2 Loads Lumber.....	218		3 62	3 62
12	1 Cart, No. 4940.....	223		5 00	5 00
13	1 Wagon.....	224		9 50	9 50
14	1 Flag Stone.....	225		2 00	2 00
18	1 Cart (Lockwood & Co.).....	234		7 00	7 00
19	1 Load Curb Stone.....	237		1 00	1 00
20	1 Cart, 4083.....	238		5 00	5 00
21	1 Milk Cart.....	239		2 00	2 00
22	1 Cart, 5111.....	240		2 00	2 00
23	1 Cart Body.....	241		3 75	3 75
24	6 Loads Old Lumber.....	242		4 75	4 75
25	1 Coffee Stand.....	246		0 12	0 12
27	1 Platform.....	270		11 00	11 00
28	1 Load Old Lumber.....	271		1 62	1 62
29	3 Loads Old Lumber.....	272		0 50	0 50
30	2 Loads Brick.....	273		1 12	1 12
31	1 Old stand.....	274		0 06	0 06
32	2 Carts.....	277		5 00	5 00
32½	1 Baker's Cart.....	278		6 00	6 00
33	1 Load Furniture.....	278		3 00	3 00
34	1 Wagon.....	279		5 00	5 00
35	1 Cart.....	280		1 87	1 87
Commissions, Advertising, and Labor.					\$420 59
10 per cent.....					42 05
					\$378 54

(Signed)

JAMES M. MILLER, Auctioneer.

August 29th, 1860.

G. W. SMITH, Street Commissioner.

RECEIVED, New York, August 31st, 1860, from Gustavus W. Smith, Street Commissioner, three hundred and seventy-eight dollars and fifty-four cents—which I have passed to the credit of "General Fund"—being proceeds of articles found encumbering the streets, wharves, &c., and sold by Jas. M. Miller, Auctioneer, from the Corporation yard, at foot of Jane street, North River, as above stated.

\$378.54

N C. PLATT, Chamberlain,

By H A. OVERTON.

ACCOUNT OF SALES of *Articles sold at CORPORATION YARD, foot of RIVINGTON STREET,*  
at AUCTION, AUGUST 9TH, 1860, by order of G. W. SMITH, *Street Commissioner.*

J. M. MILLER, *Auct.*

LOT.	QUAN.		
230	1	Fish Stand.....	\$0 38
16	4	Old Pots.....	10 00
22	1	Old Stand.....	1 38
23	1	Cart.....	0 50
27	3	Trucks.....	11 00
28	1	Pc. Railroad Iron.....	4 25
30	1	Counter.....	2 25
31	1	Old Cart.....	1 00
33	1	Old Cart.....	3 25
34	1	Derrick.....	67 00
35	1	Sled.....	9 00
Commissions, Advertising, and Labor, 10 per cent.....			\$110 01
			11 00
			<u>\$99 01</u>

(Signed) JAMES M. MILLER, *Auctioneer.*

August 29th, 1860.

G. W. SMITH, *Street Commissioner.*

RECEIVED, New York, August 31st, 1860, from Gustavus W. Smith, Street Commissioner, ninety-nine dollars and one cent—which I have passed to the credit of "General Fund"—being proceeds of articles found encumbering the streets, wharves, &c., and sold by Jas. M. Miller, Auctioneer, from the Corporation yard, at foot of Rivington street, East River, as above stated.

\$99.01.

N. C. PLATT, *Chamberlain,*

By H. A. OVERTON.

RECAPITULATION.

Sales of stone and lamp-posts, April and May .....	\$154 91
Sales of sundries at Jane street yard, August....	378 54
Sales of sundries at Rivington street yard, August .....	99 01
Total.....	<u>\$632 46</u>

STORAGE.—The following accounts of redemption of articles removed from the streets and wharves to the Corporation yards, have been received from the Street Commissioner:

STREET COMMISSIONER'S OFFICE, }  
NEW YORK, April 25th, 1860. }

STATEMENT of the moneys received by the Street Commissioner, for the redemption of articles found encumbering Streets and Wharves, and sent to the Corporation Yard.

1860.			
March 24th.	Redemption of	carts and sleighs, taken from Jackson square.....	\$1 69
"	"	" one water-cart .....	1 12
"	"	" one load furniture from 160 Orchard street .....	1 50
"	"	" two carts, taken from Jackson square.....	0 87
"	"	" one cart, taken from Jackson square .....	0 44
Jan. 24th.	"	" seven loads of turpentine.....	3 07
"	"	" two carts.....	2 25
"	"	" cart No. 472.....	0 44
April 25th.	"	" one water-cart.....	1 19
"	"	" one cart and wagon.....	3 00
"	"	" 6 barrels of molasses .....	1 94
April 21st.	"	" 78 loads of railroad iron, taken from pier No. 43, North River.....	157 56
Total.....			<u>\$175 07</u>

M. LOVELL, *Deputy and Acting Street Commissioner.*



## THE STREET DEPARTMENT—RECEIPTS FOR STORAGE—CONTINUED.

RECEIVED, New York, April 25th, 1860, from Gustavus W. Smith, Street Commissioner, one hundred and seventy-five dollars and seven cents, being the amount received from January 1st to April 25th, 1860 (this day), for redemptions of articles found encumbering streets and wharves, as per statement above.

\$175.07.

A. V. STOUT, Chamberlain,  
By H. A. OVERTON.

STATEMENT OF CASH received by the Street Commissioner, from April 5th to September 29th, 1860, for Redemption of Articles found encumbering Streets and Wharves, and sent to the Corporation Yards.

For sundry expenses paid by the Street Commissioner, for taking the sled, lumber, &c., to the yards.....	\$18 49
“ storage on the above .....	\$9 56
“ “ on 42 loads railroad iron, belonging to the Eighth Avenue Railroad Company, 99 days, at 6 cents per load, per day.....	249 48
	<hr/>
	259 04
Total.....	<hr/>
	\$277 53

STREET COMMISSIONER'S OFFICE, NEW YORK, September 29th, 1860.

M. LOVELL, Deputy and Acting Street Commissioner.

RECEIVED, New York, September 29th, 1860, from Gustavus W. Smith, Street Commissioner, two hundred and seventy-seven dollars and fifty-three cents, being the amount received, from April 5th to September 29th, 1860 (this day), for redemptions of articles found encumbering streets and wharves, as above stated, and which I have passed to the credit of “ General Fund.”

\$277.53.

N. C. PLATT, Chamberlain,  
By H. A. OVERTON

## RECAPITULATION.

Amount received from Expenses and Storage, viz. :

Per return of April 25th, 1860.....	\$175 07
“ “ “ Sept. 29th, “ .....	277 53
Total .....	<hr/>
	\$452 60

## METHOD OF KEEPING THE ACCOUNTS OF THE STREET DEPARTMENT.

The following extract from the Charter of 1857 shows the general nature of the duties devolved upon this department :

§ 23. There shall be an Executive Department, which shall be denominated the “ Street Department,” which shall have cognizance of opening, altering, regulating, grading, flagging, curbing, guttering, and lighting streets, roads, places, and avenues ; of building, repairing, and lighting wharves and piers, the construction and repairing of public roads, the care of public buildings and places, and the filling up of sunken lots, under the Ordinances of the Common Council. The chief officer thereof shall be called “ Street Commissioner.” There shall be a bureau in this department, the chief officer of which shall be called the “ Superintendent of Wharves.” There shall also be a bureau in this department, to be denominated the “ Bureau of Repairs and Supplies,” which shall have cognizance of all repairs and supplies to public buildings, lands, and places, and of all other necessary repairs and supplies not provided for in other departments. The chief officer thereof shall be a practical builder, and he shall be called the “ Superintendent of Repairs and Supplies.” There shall also be a bureau in this department, to be denominated the “ Bureau of Lamps and Gas,” the chief officer of which shall be called the “ Superintendent of Lamps and Gas.” The Chief Engineer of the Fire Department shall have a bureau under the Street Department, and shall have charge of repairing fire engines and fire apparatus. There shall be a bureau in this department, the chief officer of which shall be called the “ Superintendent of Roads.” There shall be a bureau in this department for the collection of assessments, and the chief officer thereof shall be called the “ Collector of Assessments.” There shall be a bureau in this department for grading, flagging, curbing and guttering streets, the chief officer of which shall be called the “ Superintendent of Street Improvements.”

## THE STREET DEPARTMENT—METHOD OF KEEPING ACCOUNTS—CONTINUED.

The expenses of the Corporation in 1860, for purposes under the cognizance of the Street Department, are represented and provided for by appropriations, under the following titles of accounts, viz.:

## ON CITY ACCOUNT.

BATTERY ENLARGEMENT.	REPAIRS TO ENGINE HOUSES.
COENTIES REEF, Blasting and removing.	REMOVING OBSTRUCTIONS in Streets, &c.
CONTINGENCIES, Street Department.	ROADS AND AVENUES.
DIAMOND REEF, Blasting of.	SALARIES, Street Department.
EIGHTH AVENUE, Grading.	STATIONERY AND BLANK BOOKS.
FIRE MACHINES AND APPARATUS.	SECOND AVENUE, Macadamizing.
FOURTH AVENUE PARKS.	SEVENTH PRECINCT STATION HOUSE.
LAMPS AND GAS.	STREET IMPROVEMENTS.
LANDS AND PLACES.	SUNKEN VESSELS, Removing.
MOUNT MORRIS SQUARE, Improvement of.	SUPPLIES FOR AND CLEANING PUBLIC OFFICES.
POLICE STATION HOUSES, For Repairs, &c.	TWENTY-FIRST WARD STATION HOUSE.
PRINTING FOR DEPARTMENTS.	TWENTY-SECOND WARD STATION HOUSE.
PUBLIC BUILDINGS, Construction and Repairs.	WHARVES, PIERS, AND SLIPS.

## ON TRUST ACCOUNTS.

ASSESSMENT FUND.	INTEREST ON ASSESSMENTS.
FLAGGING SIDEWALKS AND FENCEING VACANT LOTS.	STREET IMPROVEMENT FUND.

The annexed PLAN exhibits the method prescribed by the Comptroller for keeping the accounts of the Street Department. The figures in brackets refer to the following explanations, viz.:

On receiving from the Comptroller advice of an appropriation having been made on City Account, for a purpose within the cognizance of this department, the Street Commissioner causes an entry of the same to be made in the books kept in his office, by debiting the amount to "The Mayor, Aldermen, and Commonalty of the City of New York," and crediting an account indicating the proper appropriation, as shown by figure 1.

As accounts, with requisitions for their payment, are transmitted to the Comptroller, the proper appropriation or account is debited, and the account of "Requisition on City Account," or "Requisitions on Trust Account," as the case may be, is credited with the amount. (See figs. 2, 4, and 5.)

In case of a refusal by the Comptroller to allow and pay any account so transmitted for settlement, upon the return of the same with the requisition covering it (after conference with him in relation thereto), an entry is made reversing the charge to the proper account of expenditure, and debiting the proper Requisition Account.

On ascertaining from the Auditor that the accounts covered by any such requisition have been paid, and receiving the duplicate vouchers therefor, the proper Requisition Account is debited, and "The Mayor, Aldermen, and Commonalty of the city of New York," is credited with the amount. (See figures 3 and 8.)

On transmitting assessment lists to the Collector of Assessments for collection, the Collector is debited with the amount of said lists, and the account of "Assessments Confirmed," is credited therewith. (Fig. 9.)

On receiving from the Collector his daily or weekly report of collections, an entry is made debiting the Collector with the amount of interest collected, and carrying the same to the credit of *Interest on Assessments* (Fig. 10.)

On receiving a duplicate receipt of the Chamberlain for moneys deposited in the Treasury by the Collector of Assessments, the *Chamberlain* is debited with the amount expressed in such receipt, and the *Collector* is credited therewith. (Fig. 11.)

On receiving a duplicate receipt of the Clerk of Arrears for assessment lists in arrear, transmitted to him for collection, the account of *The Mayor, Aldermen, and Commonalty* is debited with the amount, and the *Collector of Assessments* is credited (fig. 12). A similar entry is made in case of a remission or vacation of any item by competent authority.

DESIGN OR PLAN  
OF THE  
System of Accounts

prescribed by the Comptroller

FOR

(The Street Department)

1  
*Appropriations.*

2  
*Requisitions on City Account.*

3  
**The Mayor Aldermen & Commonalty  
OF THE CITY OF NEW YORK**

6  
*Requisitions on Trust Account.*

4  
*Assessment Fund.*

6  
5  
*Street Improvement Fund.*

7  
13  
*Assessments Confirmed.*

9  
14  
*Interest on Assessments.*

10  
**JON. TROTTER, COLLECTOR OF ASSESSMENTS.**

12  
11  
15  
**DANIEL DEVLIN, CLERK.**

17  
*Sales of Personal Property.*

16



## THE STREET DEPARTMENT—METHOD OF KEEPING ACCOUNTS—CONTINUED.

The proper account to be made of the moneys received for the sale of surplus or old materials, or personal property of the Corporation of any description, is shown by figure 15—such money being required to be deposited with and debited to the *Chamberlain*, and credited to *Sales of Personal Property*.

In closing the books periodically, the amounts standing to the debit of *Assessment Fund* and *Street Improvement Fund*, also the amount of Requisitions charged to the account of *Interest on Assessments*, are severally transferred to the debit of *The Mayor, Aldermen, and Commonalty* (see figs. 6 and 7). The amount standing to the debit of the *Chamberlain* is also transferred to the debit of the Corporation (fig. 17). The several amounts standing to the credit of *Assessments Confirmed* (fig. 13), *Interest on Assessments* (fig. 14), and *Sales of Personal Property* (fig. 16), are in like manner transferred to the credit of *The Mayor, Aldermen, and Commonalty of the City of New York*.

It is recommended to each Department to have a Trial Balance of their respective ledgers taken off, at the end of every month.

## BUREAU OF COLLECTION OF ASSESSMENTS.

The Charter of 1857 provides as follows, viz. :

There shall be a Bureau in this (the Street) Department, for the collection of assessments, and the Chief Officer thereof shall be called the Collector of Assessments (*sec. 23*).

The Revised Ordinances of the Corporation of 1859, Chap. IV., Article XIII., page 111, § 128, provide that—

The Collector of Assessments may appoint not to exceed four Deputy Collectors of Assessments, who shall assist the Collector of Assessments in the performance of the duties of his bureau.

## METHOD OF KEEPING THE ACCOUNTS OF THE BUREAU OF COLLECTION OF ASSESSMENTS.

The annexed PLAN exhibits the method prescribed by the Comptroller for keeping the general accounts of the Bureau of Collection of Assessments. The figures in parentheses refer to the following explanations, viz. :

On receiving an assessment list for collection, an entry of the same should be made in the JOURNAL, by debiting the amount to an account corresponding with the title of the assessment, and crediting the same, as follows : If the assessment was made to pay the expenses of opening a new street, including awards for damages, and confirmed by the Supreme Court, the amount should be credited to *Assessment Fund* (fig. 1), and if made to defray the whole or part of the expense of improving a street or building a sewer, and confirmed by the Common Council or the Board of Revision and Correction of Assessments, the amount should be credited to *Street Improvement Fund* (fig. 2).

As collections are made and reported to the Collector, the *Deputy Collectors* are debited with the aggregate amount of their receipts, the amounts received on account of assessments being credited to the proper titles of assessments (fig. 3), and the amounts received for interest, being credited to *Interest on Assessments* (fig. 4).

The amount of money paid over by the *Deputy Collectors* is credited to each, and *Cash* is debited therewith (fig. 5).

At the close of office hours each day, the amount of money received during the day is deposited—the *Chamberlain* being debited and *Cash* credited with the amount (fig. 6).

On closing the books at the end of each month, the amounts standing to the credit of *Assessment Fund* (fig. 7), and *Street Improvement Fund* (fig. 8), are severally transferred to the credit of *The Mayor, Aldermen, and Commonalty of the City of New York*.



## METHOD OF KEEPING ACCOUNTS—CONTINUED.

In case of a remission or vacation of any item of assessment by competent authority, the proper title of assessment is credited, and *The Mayor, Aldermen, and Commonalty* debited with the amount (fig. 9).

On transmitting assessment lists which have been confirmed for more than twelve months, for collection by the Bureau of Arrears, *The Clerk of Arrears* is debited with the aggregate amount, and the proper titles of assessments are credited therewith (fig. 10).

The amount received for and standing to the credit of *Interest on Assessments*, is transferred at the close of each month to the credit of *the Mayor, Aldermen and Commonalty*. The amounts standing to the debit of the *Chamberlain* and the *Clerk of Arrears*, are in like manner transferred, at the close of each month, to the debit of *The Mayor, Aldermen and Commonalty* (figures 11 and 12.)

It is recommended to each Bureau to have a Trial Balance of their respective Ledgers taken off at the end of every month.

The following rules, prescribed by the Comptroller, are printed on the back of the blank forms furnished to the Collector of Assessments, for his monthly Accounts Current :

THE COLLECTOR OF ASSESSMENTS shall, at the close of each month, or as soon thereafter as practicable, render to the COMPTROLLER, under oath, an Account Current, in the form prescribed for that purpose, which shall exhibit to the credit of the Mayor, Aldermen and Commonalty of the City of New York—

1st. The Amount remaining uncollected and due on Assessment Lists in his hands at the close of the last day of the preceding month.

2d. The amount of Interest collected on Assessments during the month, and since his last preceding Account Current.

3d. The amount of new Assessment Lists received for collection since his last Monthly Account Current, distinguishing the dates when received, the Titles of the Assessments, and amount of each.

4th. Any other account or item proper to be credited to the City of New York, in said Account Current.

The debit side of said Account Current shall exhibit :

1st. The date and amount of each payment to the Chamberlain.

2d. The amount of any remissions or allowances made for errors, or otherwise, upon any Assessments or interest due thereon, in pursuance of Resolutions of the Common Council received from the Comptroller (*vide* Ordinance approved February 25, 1856), or otherwise, together with the authority under which such remission or allowance was made.

3d. The amount of Assessment Lists transmitted for collection by the Clerk of Arrears, distinguishing the title and amount of each.

4th. The balance or amount remaining uncollected and due on the several Assessment Lists remaining in his hands at the close of the last day of the month, the same to be carried down to a new account.

## BUSINESS OF THE YEAR 1860.

The following statement exhibits the operations of this Bureau during the year, and the amount of assessments remaining uncollected at the end of the year :

DESIGN OR PLAN  
OF THE  
**System of Accounts**  
prescribed by the Comptroller  
FOR  
**The Bureau of Collection of Assessments.**

[ 12 ]

**The Mayor Aldermen & Commonalty  
OF THE CITY OF NEW YORK.**

[ 7 ]

*Assessment Fund.*

[ 1 ]

[ 8 ]

*Street Improvement Fund.*

[ 2 ]

*Titles of Assessments.*

[ 9 ]

[ 10 ]

[ 3 ]

[ 11 ]

*Interest on Assessments.*

[ 4 ]

*The Deputy Collectors.*

[ 5 ]

**C. A. S. H.**

[ 6 ]

**DANIEL DEVLIN CHAMBERLAIN.**

**J. C. PINCKNEY. CLERK OF ARREARS.**

[ 13 ]



JONATHAN TROTTER, *Collector of Assessments, in account with the CORPORATION OF THE CITY OF NEW YORK, for and during the year ending December 31, 1860.*

1860.	Dr.	1860.	Cr.
Jan. 1.	To amount of Assessments uncollected at this date.....	\$686,703 00	
Dec. 31.	By amount of new assessments transmitted to him through the Street Commissioner for collection, viz.:		
	In the month		In the month of
	of January.....	\$77,616 07	January.....
	“ “ February.....	6,707 79	“ “ February.....
	“ “ March.....	25,948 53	“ “ March.....
	“ “ April.....	51,913 27	“ “ April.....
	“ “ May.....	3,031 66	“ “ May.....
	“ “ June.....	35,256 82	“ “ June.....
	“ “ July.....		“ “ July.....
	“ “ August.....	678,967 68	“ “ August.....
	“ “ September.....	39,460 29	“ “ September.....
	“ “ October.....	29,747 30	“ “ October.....
	“ “ November.....	185,124 82	“ “ November.....
	“ “ December.....	63,548 44	“ “ December.....
		1,197,413 07	
	To amount of interest collected, viz.:		
	In the month of January.....	\$506 65	By amount of uncollected assessments trans-
	“ “ February.....	2,494 20	mitted to the Comptroller for collec-
	“ “ March.....	5,019 29	tion by the Clerk of Arrears, viz.:
	“ “ April.....	564 50	In the month of January.....
	“ “ May.....	780 65	“ “ February.....
	“ “ June.....	185 75	“ “ March.....
	“ “ July.....	222 58	“ “ April.....
	“ “ August.....	230 90	“ “ May.....
	“ “ September.....	180 13	“ “ August.....
	“ “ October.....	378 17	“ “ September.....
	“ “ November.....	749 48	“ “ October.....
	“ “ December.....	381 16	“ “ December.....
		12,502 46	By amount erroneously included in sums charged on
	To amount of over payments—composed of		opposite side, payable by the Corporation, on account
	items twice paid.....	334 73	of various assessments.....
			By amount of assessments vacated by order of the Su-
			preme Court, and canceled on the record.....
			By amount of assessments remitted and canceled by reso-
			lutions of the Common Council.....
			By amount of assessments remaining uncollected at the
			end of the year.....
	Total.....	\$1,897,054 16	Total.....
			\$1,897,054 16

Dec. 31. To balance brought down, being the amount of uncollected assessments in his hands at this date..... \$521,551 78

E. E.

## THE CROTON AQUEDUCT DEPARTMENT.

The following communication from the Croton Aqueduct Board to the Board of Aldermen shows the number of Renters of the Croton water in each Ward, and the manner of conducting business, in the Bureau of Water Rents :

CITY OF NEW YORK—CROTON AQUEDUCT DEPARTMENT,  
December 17th, 1860.

*To the Honorable the Board of Aldermen :*

The Croton Aqueduct Board herewith respectfully present the information called for in a resolution of your Honorable Body, passed October 25th, 1860.\*

Respectfully,

THOMAS STEPHENS, *President.*

CITY OF NEW YORK—CROTON AQUEDUCT DEPARTMENT,  
BUREAU OF WATER RENTS, November 23d, 1860.

THOMAS STEPHENS, Esq., *President.*

DEAR SIR—In compliance with a resolution of the Honorable Board of Aldermen, I hand you, herewith, a statement of the number of buildings in each Ward of this city, that are subject to Croton Water Rent, as registered and classified in the books of this Department, according to the ordinance establishing the rates of Croton Water Rent ; also, the number of books that are kept in this Bureau for that purpose, with the manner of keeping the same, together with the account of the moneys received, and to whom the same is returned. Also, the number of officers and clerks that are employed in said Bureau, with the compensation of each, and the duties performed by them respectively.

There are twenty-two books kept in this office—one for each Ward—in which all the water-rates are registered, and the same are copied by the clerks in the office, annually, from year to year.

From these books the bills are furnished for all Croton Water Rents, and for all extra use of Croton water ; and when the amounts are received, the same are entered in a Cash-book, kept for that purpose, with the names of each person paying it, and the amount paid over to the Comptroller, daily, by the Registrar, with a copy of each day's transaction.

The officers of this Bureau consist of a Registrar, with a salary of one thousand five hundred dollars per annum, whose duty it is to attend to the collecting of all water-rents, and to keep special charge of all the books and accounts in the Bureau, and to make regular returns of the moneys received.

Also, an Assistant Registrar, whose salary is one thousand dollars a year, and it is his duty to keep the account of all water supplied to shipping, and to register and keep the account for taps used for tapping pipes, and for building purposes, and to assist generally in such other duties as may be required of him by the Registrar. There are six clerks employed in the office, with a salary of one thousand dollars each, whose duties are to attend daily for the purpose of writing up the books, and furnishing bills to all applicants for the payment of Croton water, and to give such information as may be required in relation to the business of the office.

\* *Resolved*, That the Croton Aqueduct Board be, and they are hereby, directed to present in their Quarterly Report to the Common Council for the third quarter of the present fiscal year, a statement, to be prepared and certified by the Water Registrar, showing the present number of renters or takers of the Croton water, in each Ward of the city, the same to be classified according to the ordinance establishing the rates of water rents ; also, stating the number of Books of Account kept in his Bureau, the manner of keeping the same, and of conducting the business of said Bureau ; what returns or reports are made, and to whom, the names and compensation of the officers and clerks employed in said Bureau, and the duties performed by them respectively.



## THE CROTON AQUEDUCT DEPARTMENT—NUMBER OF WATER TAKERS.

The following are the number of buildings in each Ward of the city, subject to Croton Water Rents, as taken from the books :

	FRONT.	REAR.
First Ward.....	1,917	169
Second Ward.....	1,164	57
Third Ward.....	1,216	33
Fourth Ward.....	1,353	171
Fifth Ward.....	1,840	149
Sixth Ward.....	1,214	241
Seventh Ward.....	3,536	265
Eighth Ward.....	2,674	542
Ninth Ward.....	3,872	509
Tenth Ward.....	1,765	412
Eleventh Ward.....	2,515	447
Twelfth Ward.....	1,037	51
Thirteenth Ward.....	1,553	335
Fourteenth Ward.....	1,484	308
Fifteenth Ward.....	2,689	230
Sixteenth Ward.....	3,431	417
Seventeenth Ward.....	3,726	567
Eighteenth Ward.....	3,804	209
Nineteenth Ward.....	2,014	101
Twentieth Ward.....	4,081	593
Twenty first Ward.....	3,652	192
Twenty-second Ward.....	3,010	219

Making a total of 58,735 buildings.

Respectfully submitted,

R. C. HANCE, *Registrar.*

## METHOD OF KEEPING THE ACCOUNTS OF THE CROTON AQUEDUCT DEPARTMENT.

The following correspondence with the Croton Aqueduct Board shows the method prescribed by the Comptroller for keeping and rendering the Accounts of that Department; also, the suggestions made in relation to depositing with the Chamberlain *daily* the collections from Water Rents, &c., &c.:

CITY OF NEW YORK—DEPARTMENT OF FINANCE,  
COMPTROLLER'S OFFICE, April 12th, 1859.

M. VAN SCHAICK, Esq.,

*Pres. Croton Aqueduct Board:*

SIR—In the Comptroller's communication to the Common Council, under date of the 28th ult., an explanation was given of the measures adopted and course pursued since his accession to office, in relation to the Books and Accounts pertaining to the fiscal affairs of the Corporation.

A copy of said communication is enclosed herein.

It being considered desirable to ascertain the amount of Croton Water Rents due and uncollected at the beginning of the present year, the writer called at your office early in March for that purpose, and was informed by Mr. Craven, that a statement of the amount could not conveniently be furnished, for reasons mentioned by him, and which were considered satisfactory, but in order that said reasons may be correctly represented in a Report of this Department now being prepared, will you oblige me by stating the same at length, or as fully as you may deem necessary for a full understanding of the subject?

If practicable, we should be glad to have a statement in detail of the amount of Rents remaining uncollected Dec. 31, 1858, the same to be debited in the books of this Department, to the proper accounting officer, who should furnish a suitable acknowledgment therefor. Such a statement would enable the Auditing Bureau of this Department to compare the Weekly Returns of collections made by the Registrar, and to point out any errors or discrepancies discovered therein.

The deposits made with the Chamberlain to be credited to the Registrar as per receipts filed, the latter being debited with the amount of interest or penalty collected as per his Weekly Reports.

In order to make our general system as nearly uniform as possible in its practical operation, it is desirable that the Registrar should render his Return of Collections, and make his deposits with the Chamberlain *daily* instead of weekly, according to present custom. Such a change has lately been made, and is found to work well in the Bureau of Arrears and the Bureau of City Revenue, and it is expected the same will also soon be made in the Bureau of Collection of Assessments.

## CROTON AQUEDUCT DEPARTMENT—METHOD OF KEEPING ACCOUNTS—CONTINUED.

Please inform me whether such an arrangement is practicable in regard to the Bureau in your Department, having charge of the Collection of Water Rents, and at the same time favor me with your views as to the utility and propriety of having the accounts of Water Rents collected, subjected to the same careful examination in the Auditing Bureau, as all other accounts, both of Revenues and Expenditures, now are.

Very respectfully,

WM. E. WARREN, *Deputy Comptroller*.

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CITY OF NEW YORK—CROTON AQUEDUCT DEPARTMENT, April 16, 1859.

ROBERT T. HAWS, Esq., *Comptroller* :

SIR—In compliance with your request, I answer the questions proposed to me in the letter of the Deputy Comptroller of the 12th instant, and intersperse such explanations as appear to be requisite.

By the expression, "The amount of Croton Water Rents, due and uncollected the beginning of the present year," it is supposed is meant not the total amount only, but each item of rent also, which remains uncollected. On this presumption it was answered by Mr. De Forest, nearly as follows: "That the amounts which were charged on the books from the last year's books, were many of them the subjects of constant change arising from various circumstances, such as that parties changed the character of their premises by a new house or store, a stable, the number of tenants or horses, engines, baths, water-closets, bars, street washers, and a great number of other particulars or circumstances, requiring an addition or reduction, or an alteration of the charges to which they apply." The entries in our books of rents consist of over 70,000 items, and that description of rents which are called extras or miscellaneous, are more or less subject to the representations of the owner or occupant, as the numerous minute facts on which alterations depend cannot be ascertained until parties come forward to settle their bills. To make up the annual return for the Clerk of Arrears is the labor of a month; this relates to the regular rates alone, which are secured by a lien on the property. A statement embracing the extras in addition, would require at least double the time and labor, and then would be worthless in fact, because the extras are subjects of more constant change than the regular rates, and could not be relied upon to furnish a check upon returns, and thus he would not be willing to certify the return as correct or available for practical purposes as items of account.

I have inferred from the purport of your letter, that it indicated an intention to form some plan of investigation of a permanent character. In this view it may be well for me to treat the subject more at large, and endeavor to aid and carry into effect the good design of procuring complete investigations, to be made by the Auditing Bureau.

During the transcription for the Bureau of Arrears from our twenty-two books, which contain the Water Rents for each Ward respectively, the process would be liable to interruption and delay by the receipts of rents, and the entries in the books, which are constantly in progress, were it not that, as a part of a system, it must be held in preparation and duly executed. A new subject of that description, coming up at near the close of the water year, is liable to objection; because, without a previous arrangement, it might interfere in the collection of the Water Rents. Besides, it does not appear to me that a return of uncollected rents, regular and extra, made in March or April from the 31st of December, as you request, and as it can only be made to 1st of May, can furnish data for a sufficiently comprehensive comparison and check upon the receipts. And I suppose that your checkings should conform to the books, and apply to each water year separately. For these reasons it would be necessary to procure a duplicate set of twenty-two books, for the use of the Auditing Bureau, to mark off each item which has been returned by the Registrar, and to enable the Bureau to ascertain, by inquiry at this office, the propriety of any increase or diminution of the sum charged, the addition of any new subject of charge, and the change in any premises or occupation, or other circumstance, which may have caused the obliteration of any original item recorded in the book. To carry steadily into effect this comprehensive and simple plan, it might be necessary that the Water Registrar should keep two separate sets of receiving or cash accounts, one for the water year which will expire on the 1st of May, or more properly on the 30th of April, and one for the year which will commence on the 1st day of May. You will, at a glance, perceive that the detail of checking entries, and of examining alterations, will, on the part of your Auditor or examiners, be enormous in busy seasons of the year, and light at other periods, but always requiring minute attention, if not constant application, and that for the purpose of facilitating the checkings and examinations, both the payments of the Registrar to the Chamberlain, and his consequent report to the Comptroller, must be made every day. The next day the auditor or examiner must go to work upon the Registrar's report, and

## CROTON AQUEDUCT DEPARTMENT—METHOD OF KEEPING ACCOUNTS—CONTINUED.

with the twenty-two ward books before him, and so on every working day in the year. This plan will furnish the most perfect system for examining and checking the receipts of the Croton Water Rents which can be devised.

When the law creating this department was prepared in 1848, after an experience of six years, in the previous water office, I believed it to be discreet to create an Assistant Commissioner, who, with other official details, should have the special superintendence of the Bureaux of the department, and of the conduct of their affairs. This appeared to me to be the most certain protection which could be applied to a business so minute in its details, and subject to change in the sums charged on the books for water rents. The plan has operated advantageously, but as no correct and disciplined man of business can ever disapprove of a strict and searching system of investigation and accounting, I propose the mode of proceeding therein which, in my judgment, will best enable you to accomplish your object, much more certainly and easily than that of applying examinations to a part or parts of a year.

The additional expense and labor which the plan may involve, are not to be considered if its detailed execution can be properly attended to by your Auditing Bureau.

Having arrived at this point, it is proper for me to observe that the Registrar makes his deposits with the Chamberlain on Thursday of each week, in obedience to the 370th section of the ordinance "organizing the Departments." His mode of proceeding is the same as that which was adopted in 1842, when the first office for the imposition and collection of water rents, according to ordinance, was established by the Common Council and opened in the old Alms-house, and it is this: He deposits his receipts every day in the bank employed by the Corporation in his own name, and draws his check for the amount of his deposits, on the day named in the ordinance in favor of the City Chamberlain, rendering an account to the Comptroller of the items received by him for which the payment was made as the section prescribes, and he furnishes to the Comptroller a duplicate receipt from the City Chamberlain. Dispensing with daily deposits to his own account, this process of the Registrar is applicable to daily payments as well as weekly. I do not perceive that there is any objection to the Registrar being ordered to make his payments to the Chamberlain, and his returns to the Comptroller every day: provided, that the ordinance shall be first altered to correspond with the rule which it may be desirable to adopt.

I will take leave to expand the subject, and to offer a recapitulation of the main points, which have been stated in answer to your inquiries. From the vast multitude of items in the twenty-two large books of water rents, no just view, I apprehend, and systematic investigation suitable to an extensive subject, can be made by taking up a part of a year's work. To perform any continued examinations with accuracy every day, and detect discrepancies and alterations, and to inquire into and learn their cause, the examiner must have before him copies of those sets of books, to which the daily payments of the Registrar to the Chamberlain have reference, and the Registrar, instead of entering into his Cash books for the day the whole sum received, in any case in which it may be received, from two or more sets of books, for different years, the entries must be made for each year separately, though it might not be necessary to make out separate bills for each year. Any obstructions or difficulties, which might arise in executing the details of the plan, can be obviated by shutting our sets of books peremptorily on the 30th of April, and rendering to the Comptroller the last return for the year. The Clerk of Arrears accordingly might then take the Comptroller's set of books as the returns of uncollected rents.

This represents the only perfect system which I can devise. But there still would remain an impediment to be removed. It is understood in this office that, in pursuance of law, after the return to the Clerk of Arrears, no payments are received by him until the proper entries are made in the tax books. These, I believe, are never ready on the 1st of May; if, therefore, our collection books were closed on the 30th of April, two months or more would probably elapse, before payments could be made by water takers. To remove this inconvenience to the public, it has been the practice to keep the books in use by the Registrar until the return is called for by the Clerk of Arrears; consequently the return to the Clerk of Arrears in 1857 was made on the 11th of August, that made in 1858 was on the 15th of August. Observe, that in the event the collection books should be closed in this office on the 30th of April or 1st of May, the department would be deprived of the reputation of collecting its rents to an increased amount over that which it now suffers, under the present plan of operations, which compels the Registrar to return arrears of rents to another collector. This is not a material circumstance, but the system, as it was originally devised, is best, and that was, to collect the rents by the Registrar, without the intervention of a Collector of Arrears, and the head of the department to sell the property under the lien at such periods as might be prescribed by law. This can be demonstrated by argument, if it should become a question.

Supposing the difficulties of the proposed examination and checkings not to be insurmountable, I continue



## CROTON AQUEDUCT DEPARTMENT—METHOD OF KEEPING ACCOUNTS—CONTINUED.

my remarks on that particular part of the subject. In the event that a copy of the twenty-two collecting books should be taken by the Auditing Bureau, the daily returns of the Registrar, into the Comptroller's office, could be more readily and surely compared with the books in the Auditing Bureau, and the checkings and examinations be prosecuted with comparative convenience and entire regularity. The perfect agreement at the start, of the two sets of books is a point of importance. Minor points of the arrangement will be developed as the system is pursued, should you consider it worth a trial. As at present conducted and superintended by its present officers, I believe the collection of the rents to be entirely safe, and the business to have been executed with uncommon attention, ability and fidelity.

Properly to prepare original and duplicate sets of Ward collection books, it would be necessary to commence and finish them during the comparative leisure of the winter season, to be ready for use on the 1st of May in each year. We are now in the middle of April. As our busy season is upon us, this observation also applies to the extreme difficulty of going back to the 31st of December, and correctly picking out from the twenty-two books, not only the rents now unpaid, but also those which have been paid, and are daily being paid, since that date. The work can be done, and shall be, if you so desire; but it could only be carried to the 1st of May now next ensuing, on which day the new books for the water year come into use. But when an order is prospective and time is given, not in the busy season, or if the whole body of the rents be prepared each year in two sets of books, in the winter season, when there is comparative leisure, a corresponding degree of accuracy in the transcription of all the items will be obtained without interfering, in a sensible degree, with the collection of rents. In the consideration of this subject, it must not be forgotten, that some of both the regular and extras are liable to alterations and changes from the causes which have been assigned or alluded to, particularly the extras.

The force which the Auditing Bureau would require to carry on the business of investigation and checking with promptitude, would soon be determined after the system had been commenced.

With respect, yours, &c.,

M. VAN SCHAICK, *President.*

CITY OF NEW YORK—DEPARTMENT OF FINANCE,  
COMPTROLLER'S OFFICE, April 22d, 1859.

M. VAN SCHAICK, Esq., *President, &c.*

DEAR SIR—The Act, Chapter 305, Laws of 1858, authorizing the Board of Supervisors of the county to impose a tax to meet or pay the annual appropriations made by the Common Council of the city of New York, contains the following clause:

"No portion of said respective sums shall be expended or applied to any other purposes or objects than said objects and purposes respectively for which the Board of Supervisors are empowered to raise the same."

In view of this provision of law, which is substantially the same as those passed in previous years relating to this subject, it is obvious that the custom of regarding and considering the balances of appropriations remaining unexpended at the close of the year in which such appropriations were made, as having lapsed or merged in a general unappropriated fund in the Treasury, is not only without any legal warrant, but contrary to the express provision of the law in that behalf. Neither the Common Council nor the Comptroller have power to divert them from the original purposes for which they were appropriated and raised. The State Legislature alone possesses authority to do so.

Appropriations once made, never expire, except by exhaustion.

From the best means of information in the possession of this Department, the amount of appropriations made prior to December 31st, 1858, based upon and raised by taxation, and remaining unexpended at that date, was \$1,037,939.47, less \$25,000, for reconstruction of County Jail, carried to the new County Books—leaving, say \$1,012,939.47, as shown by the inclosed list of items.

The several amounts contained in this list, have been carried to the credit of corresponding heads of accounts in the new General Ledger of the Corporation, opened and to be kept in this office.

In your reply to my circular No. 1 (written by Mr. De Forest, under date of January 14th), you informed me that a regular set of books are kept by double entry in your office, "consisting of a Cash-book, Journal and Ledger." Will you oblige me by furnishing this office a copy of your Balance Sheet of December 31, 1858, the better to enable us to understand your plan or system of accounts?

\* \* \* \* \*

## CROTON AQUEDUCT DEPARTMENT—METHOD OF KEEPING ACCOUNTS—CONTINUED.

As far as may be practicable, I regard it as being desirable that the methods of keeping accounts and conducting business in the different Departments, shall conform to one general plan or system, and that all blanks in use for Pay-rolls and other Accounts shall be uniform as to size and general style.

In respect to the deposit of moneys collected by any officer of the Corporation, I am clearly of the opinion they should be made with the Chamberlain daily, and that his receipt therefor, together with detailed accounts of such collections, should also be rendered to the Comptroller daily. It is confidently believed that neither gentleman of your Board would permit a practice different from this in his private business, and there being no law or ordinance in existence prohibiting daily deposits and returns, I trust you will concur with me in regard to the propriety of the change proposed, and give the necessary instructions to have the same carried into practical effect in the several Bureaux of your Department.

Respectfully yours,

ROBT. T. HAWS, *Comptroller*.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,  
COMPTROLLER'S OFFICE, April 27th, 1859.

M. VAN SCHAICK, Esq., *President, &c.*

DEAR SIR—Referring to my letter under date of the 22d instant, I now inclose sample of the blank form prescribed for daily receipts of the Chamberlain, to be taken by the Water Registrar. In preparing the blank I ordered a ream of paper printed, which will be sent to your office or to Mr. Hance to-day.

Allow me to express to you my thanks for your ready compliance with the suggestion to have daily deposits and returns made of all collections on account of the Corporation.

Respectfully yours,

ROBT. T. HAWS, *Comptroller*.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,  
COMPTROLLER'S OFFICE, June 18, 1859.

M. VAN SCHAICK, Esq., *President Croton Aqueduct Department :*

SIR—Referring to my letter under date of 22d April, in which was inclosed copy of a communication addressed to the Street Commissioner, and a statement of the views entertained by this Department in regard to the propriety and expediency of having the methods of keeping accounts and conducting all financial business in the different Departments as nearly uniform as practicable, I now hand you a list of appropriations for the present year, including the balances unexpended of appropriations of former years, so far as the same has been ascertained or can be distinguished in the present condition of the old accounts kept in this Department.

All of said appropriations are distinguished by convenient titles of accounts, which have been adopted by this Department, and which, for the sake of uniformity, it is desired may also be adopted by other Departments, so far as they are respectively interested. The following accounts indicate the objects of expenditure and amounts appropriated therefor, which are under the cognizance of your Department :

Aqueduct, Repairs and Improvements.....	{	\$295 63 25,000 00	
			\$25,295 63
Belgian Pavement .....	{	\$84,129 25 100,000 00	
			184,129 25
Printing and Advertising for Departments—the respective amounts intended for each of the different Departments are not stated.			
Salaries.....			26,810 00
Sewers—Repairing, Cleaning, &c.....	{	\$10,581 65 20,500 00	
			31,081 65
Streets—Repairing and Repairs .....	{	\$4,143 23 75,000 00	
			79,143 28
Water Pipes—Freightage and Laying.....	{	\$3,261 41 89,300 00	
			92,561 41
Wells and Pumps—Repairing and Cleaning.....			4,000 00



## CROTON AQUEDUCT DEPARTMENT—METHOD OF KEEPING ACCOUNTS—CONTINUED.

For all these purposes, it is required that the Common Council shall make appropriations—as the same are, in the meaning of the Charter, “Branches of City Expenditure.”

The expenditures on Trust and Special Accounts, under cognizance of your Department, will be distinguished by the following titles of accounts, viz :

Croton Water Works—Extension and New Reservoir.  
Street Improvement Fund.

This last-mentioned account has been adopted for reasons set forth in my communication to the Common Council of April 25, 1859 (see Board of Aldermen Doc. No. 19), and will include the disbursements for “Construction of Sewers,” and “Streets, Paving,” as well as “Regulating and Grading Streets,” done under the Street Department. It is designed to supersede the several separate accounts, heretofore kept in the books of this Department, under the following heads :

Belgian Pavement (Trust Account).  
Streets Paving.  
Fencing Vacant Lots.  
Filling Sunken Lots—under Ordinances of the Common Council.  
Sewers—Construction of.

It is recommended, however, that the Croton Aqueduct Board and Street Department continue to use these old titles of accounts with which the public are already familiar, to distinguish the expenditures in detail, and to enable them to furnish this Department with information which may be called for. All requisitions for payments or certificates for work done, while indicating “Street Improvement Fund,” as the Fund drawn upon and the proper account to be debited by the Comptroller, should, at the same time, state what the work was for, as well as the date of the resolution of the Common Council authorizing the same. (See Doc. 19, Board of Aldermen, pp. 11 and 12.)

In the view of this Department, no special appropriations are necessary for the execution of public works under the direction of the Corporation, comprised under the general denomination of “Trust Accounts,” but that the order to do a given work and the confirmation of a contract therefor, is all that is required in such cases for action by the proper Executive Department.

In another communication, the proper method of opening and keeping the accounts of your Department, so as to conform to the general system adopted for keeping all the financial accounts of the Corporation, will be pointed out and explained.

Very respectfully yours,

ROBERT T. HAWS, *Comptroller*.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,  
COMPTROLLER'S OFFICE, June 20th, 1859.

M. VAN SCHAICK, Esq., *President Croton Aqueduct Department:*

DEAR SIR—According to the general plan or system adopted for keeping the financial accounts of the Corporation, it will be proper to have the books (a Journal and Ledger) kept in your office, opened, as on 1st January last, by debiting “The Mayor, Aldermen and Commonalty of the City of New York,” with the sums appropriated for work to be done, and services to be rendered, under the cognizance of your Department, as heretofore stated, such sums to be credited to accounts indicating the several appropriations.

\* \* \* \* \*

If it were practicable to ascertain with any degree of certainty or precision, the amount of the Regular Water Rents for the year, I should prefer to have the Registrar debited at once with the whole amount, and credit him afterwards with any deductions allowed, and debit him with all additions made by competent authority—but your letter of the 16th April gave me to understand that it would be very difficult to state a given sum.

In respect to the method suggested by you for checking and auditing the future accounts and returns of the Water Registrar, which, if rightly understood by me, is very similar to the plan already adopted for checking the accounts of the *Receiver of Taxes*, the *Clerk of Arrears*, and the *Collector of Assessments*, I think it is both practicable and well calculated to protect the public interests. As this business is now conducted, there seems to be little or no check upon the Water Registrar, and while we can retain the services of the gentleman who has so long and worthily filled that office, no apprehension will be felt by any one, but that every thing

**DESIGN OR PLAN**  
**OF THE**  
**SYSTEM OF ACCOUNTS**

**PRESCRIBED BY THE COMPTROLLER**  
**FOR**  
**The Croton Aqueduct Department.**

*Aqueduct Repairs and Improvements.*

*Belgian Pavement.*

*Russ Pavement Improvement.*

*Salaries Croton Aqueduct Dep.<sup>t</sup>*

*Sewers Repairing and Cleaning.*

*Streets Repaving and Repairs.*

*Water Pipes and Laying.*

*Wells and Pumps.*

*Requisitions on City Account.*

**The Mayor Aldermen & Commonalty**  
**OF THE CITY OF NEW YORK.**

*Requisitions on Special & Trust Accounts.*

*Croton Water Works Extension &c.*

*Street Improvement Fund.*

*Regular Water Rents of 1860.*

*Extra Water Rents of 1860.*

*Penalties on Water Rents of 1860.*

*Tapping Water Pipes.*

**REVO C. HANCE, WATER REGISTRAR.**

*Permits for Street Vaults.*

**A. B. ROLLINS, WATER PURVEYOR.**

*Permits for Connections with Sewers & Drains.*

**THOMAS STEPHENS, PRESIDENT.**

**DANIEL DEVLIN, CLAMBERLAIN.**

*Sales of Personal Property.*

Snyder Black & Stuart 92 William St. N.Y.

To face page 206 of the Comptroller's Report for 1860.



## CROTON AQUEDUCT DEPARTMENT—METHOD OF KEEPING ACCOUNTS—CONTINUED.

will be done correctly and with strict fidelity. But in view of possible changes, and of the frailties of poor human nature, it seems to me to be our duty to devise and put into practical operation, some plan by which the business can be kept constantly and effectually checked, so as to guard against, and as far as practicable prevent, the possibility of frauds upon the Treasury, even although such plan may involve some additional expense to the Corporation. I have requested Mr. Warren to confer with you, and the other officers of your Department, upon this subject, and trust that he may be enabled, with your co-operation and aid, to submit for my approval a working plan to secure the important object in view.

I am pleased to learn that the practice of making daily deposits and returns by the Water Registrar works well, and that the same system will ere long be adopted by the Water Purveyor, and all other Receivers of the public Revenues.

Allow me to request that all official returns or communications for this Department may hereafter be sent under cover, addressed to the undersigned, and marked on the envelope "Official Business."

Very respectfully,

ROBERT T. HAWS, *Comptroller*.

The annexed PLAN exhibits the method recommended and prescribed for keeping the accounts of this Department:

On receiving from the Comptroller advice of an appropriation having been made on City Account for a purpose within the cognizance of this Department, the Croton Board should cause an entry of the same to be made in their JOURNAL, by debiting the amount to *The Mayor, Aldermen, and Commonalty of the City of New York*, and crediting an account indicating the proper appropriation. (See figures 1, 2, 3, 4, 5, 6, 7, and 8.)

As accounts with requisitions for their payment are transmitted to the Comptroller, the proper appropriation or account should be debited, and *Requisitions on City Account* or *Requisitions on Special and Trust Accounts*, as the case may be, credited with the amount. (See figures 9, 10, 11, 12, 13, 14, 15, and 16; also 18 and 19.)

On ascertaining from the Auditor that the accounts covered by any such Requisition have been paid, and receiving the duplicate vouchers therefor, the proper Requisition Account is debited, and *The Mayor, Aldermen, &c.*, credited with the amount. (See figures 17 and 22.)

On receiving from the Water Registrar his daily account of collections of Water Rents, and for tapping Water Pipes, the aggregate of such collections should be debited to *the Water Register*, and the proper accounts credited. (See figures 23, 24, 25, and 26.)

The *Water Purveyor* should be debited with the amount received by him for *Permits for Street Vaults* (fig. 32), and the *President of the Board* debited with the amount of his receipts for *Permits for Connections with Sewers and Drains* (fig. 35).

On receiving duplicate receipts of the Chamberlain for moneys deposited in the Treasury by the *Water Registrar, the Water Purveyor, or the President of the Board*, the Chamberlain should be debited, and said officers, respectively, credited therewith. (Figures 31, 33, and 36.)

Moneys received for surplus or old materials, or for any property sold, should be forthwith deposited in the Treasury—the Chamberlain debited, and "Sales of Personal Property" credited therewith (fig. 39).

On closing the books periodically, the amounts standing to the credit of *Regular Water Rents of* — (fig. 27), *Extra Water Rents of* — (fig. 28), *Penalties on Water Rents of* — (fig. 29), *Tapping Water Pipes* (fig. 30), *Permits for Street Vaults* (fig. 34), *Permits for Connections with Sewers and Drains* (fig. 37), and *Sales of Personal Property* (fig. 40), should severally be transferred to the credit of *The Mayor, Aldermen, &c.* The amounts standing to the debit of *Croton Water Works Extension, &c.* (fig. 20), *Street Improvement Fund* (fig. 21), and the Chamberlain (fig. 38), should in like manner be transferred to the debit of *The Mayor, Aldermen, &c.*

It is recommended to each Department to have a Trial Balance of their respective Ledgers taken off at the end of each month.



## THE LAW DEPARTMENT.

The following communications from the Counsel to the Corporation show what claims were in his hands for collection, and the condition of the same, and of various suits pending at the close of the year :

CITY OF NEW YORK—LAW DEPARTMENT,  
OFFICE OF COUNSEL TO THE CORPORATION,  
March 2d, 1861.

*To the Comptroller :*

SIR—In answer to your letter of the 27th ult., I send, herewith, a statement of the actions in which the Corporation is plaintiff, which were pending on the 31st of December last, and also four actions commenced subsequent to that date on claims which were previously in the office.

The statement includes several other claims on mortgages in my hands, in which suits have not yet been commenced, for the reason that all the necessary information as to parties has not yet been obtained.

The papers in this office do not show from whom the claims were received, except those which were delivered to me the last year.

Respectfully yours,

GREENE C. BRONSON.

### STATEMENT OF SUITS other than Foreclosure Cases, pending, in which the Corporation is Plaintiff, on the 31st day of December, 1860 :

IN WHAT COURT.	TITLE OF CAUSE.	STATE OF THE ACTION.
<i>Superior. ....</i>	THE MAYOR, &c., of New York, <i>agst.</i> PHILIP MARIE, SIMEON FITCH, and WILLIAM B. FITCH.	Commenced July 27th, 1853. Claim on lease of right to collect wharfage. Action tried, verdict for Corporation, appealed to Court of Appeals ; new trial ordered.
<i>Superior. ....</i>	THE MAYOR, &c., of New York, <i>agst.</i> THE PARKER VEIN STEAMSHIP COMPANY, OTIS P. JEWETT, and HIPPOLYTE MAIL.	Commenced October 7th, 1854. Claim on lease of right to collect wharfage. Action tried, verdict for Corporation for \$3,349.98, subject to the opinion of the Court at General Term. Argument has been at General Term, but decision is not yet given.
<i>Supreme. ....</i>	THE MAYOR, &c., of New York, <i>agst.</i> EBENEZER G. BURLING, GUSTAVUS A. SACCHI, AND JOHN R. LAWRENCE.	Commenced June 13th, 1855. Claim upon lease of privilege of supplying vessels with Croton water. Cause at issue.
<i>Superior. ....</i>	THE MAYOR, &c., of New York, <i>agst.</i> HENRY ERBEN, AND THE NEW YORK LIFE INSURANCE AND TRUST COMPANY.	Commenced January 28th, 1858. Claim to recover awards paid by Plaintiffs to Defendants, in extending Canal street. Reference now in progress.
<i>Supreme. ....</i>	THE MAYOR, &c., of New York, <i>agst.</i> WALTER S. GRIFFITHS, JEREMIAH J. AUSTIN, JOSIAH GILLESPIE, AND THOS. A. TILLINGHAST.	Commenced April 13th, 1858. Claim on lease of right to collect wharfage. Action on the Circuit Calendar.



## THE LAW DEPARTMENT—CLAIMS IN SUIT—CONTINUED.

<i>Superior</i> .....	THE MAYOR, &c., of New York, <i>agst.</i> WILLIAM C. LYONS.	Commenced April 15th, 1858. Claim for rent. Cause at issue.
<i>Superior</i> .....	THE MAYOR, &c., of New York, <i>agst.</i> GEORGE LAW.	Commenced Dec. 24th, 1860. Claim on lease of right to collect wharfage. Received from Comptroller during 1860.
<i>Superior</i> .....	THE MAYOR, &c., of New York, <i>agst.</i> SOPHIA V. D. REYNOLDS AND JOSEPH S. REYNOLDS.	Commenced May 9th, 1860. Claim for rent on a ferry lease to Sophia V. D. Laing. Cause at issue. Received from Comptroller during 1860.

## STATEMENT OF SUITS other than Foreclosure Cases, in which the Corporation is Plaintiff, commenced since January 1st, 1861:

IN WHAT COURT.	TITLE OF CAUSE.	STATE OF THE ACTION.
<i>Supreme</i> .....	THE MAYOR, &c., of New York, <i>agst.</i> JOHN R. JOHNSTON.	Commenced January 21, 1861. Claim upon lease of privilege of supplying vessels with Croton water. Received from Croton Aqueduct Board, 1860.
<i>Supreme</i> .....	THE MAYOR, &c., of New York, <i>agst.</i> JOHN O'DONOHUE AND ABRAHAM MESEROLE.	Commenced January 9th, 1861. Claim for rent on a ferry lease. Received from Comptroller 1860.
<i>Supreme</i> .....	THE MAYOR, &c., of New York, <i>agst.</i> ABRAHAM MESEROLE AND JOHN O'DONOHUE.	Commenced January 9th, 1861. Claim for rent on a ferry lease. Received from Comptroller 1860.
<i>Supreme</i> .....	THE MAYOR, &c., of New York, <i>agst.</i> CORNELIUS VANDERBILT.	Commenced January 21, 1861. Claim against Defendant as surety on a bond for John R. Johnston, in case above named. Received from Croton Aqueduct Board 1860.

## LIST OF MORTGAGES, &amp;c., in the hands of the Counsel to the Corporation on the 31st day of December, 1860.

## RECEIVED FROM COMPTROLLER DURING 1860.

JAMES B. GASCOIGNE AND ANN, HIS WIFE, AND CHARLES P. GASCOIGNE AND DEBORAH, HIS WIFE, to THE GLOBE INSURANCE COMPANY.	Dated April 29th, 1854. Assigned to Corporation July 16th, 1836. Now in process of foreclosure.
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## THE LAW DEPARTMENT—CLAIMS IN SUIT—CONTINUED.

WILLIAM HOGAN to THE MAYOR, &c., of New York.	Dated May 1st, 1850. Referee's Report in foreclosure confirmed.
HENRY ABELL to THE MAYOR, &c., of New York.	Dated May 1st, 1848. Now in process of foreclosure.
JAMES BRADY to THE MAYOR, &c., of New York.	Dated May 1st, 1848. Now in process of foreclosure.
GEORGE H. PECK to THE MAYOR, &c., of New York.	Dated May 1st, 1850. Now in process of foreclosure.
ALEXANDER LOTT to THE MAYOR, &c., of New York.	Dated May 1st, 1852. Now in process of foreclosure.
EDMUND I. PORTER to THE MAYOR, &c., of New York.	Dated May 1st, 1851. Now in process of foreclosure.
ROBERT M. WILLIAMS AND ELIZABETH, HIS WIFE, to THE GLOBE INSURANCE COMPANY.	Dated August 5th, 1835. Assigned to Corporation July 16th, 1836.
JOHN HERRMAN to THE MAYOR, &c., of New York.	Dated December 27th, 1852.
MARY ANN SAUL to THE MAYOR, &c., of New York.	Dated December 27th, 1852.

These last three mortgages were sent to one of the former Counsellors to the Corporation. No proceedings had been instituted, and the original papers could not be found. Certified copies have, however, been obtained from the Register's office, and they are now in process of foreclosure.

## SUITS PENDING INVOLVING THE VALIDITY OF ASSESSMENTS FOR TAXES.

CITY OF NEW YORK—LAW DEPARTMENT,  
OFFICE OF COUNSEL TO THE CORPORATION,  
March 21, 1861.

TO THE COMPTROLLER :

SIR—In reply to yours of the 16th instant, relative to cases now pending in this office, involving the validity of assessments for taxes against corporations, I have to say that the inclosed schedule contains a statement of all the suits or proceedings pending in this office affecting taxes assessed upon foreign corporations, and of the present position of such cases.

I find no record of any suit affecting companies called "Albion Life Insurance Co.," nor "N. E. Mutual Life of Boston."

Respectfully yours,

GREENE C. BRONSON.

**LIST OF CASES NOW PENDING, involving the validity of Assessments on Foreign Corporations.**

<i>Court of Appeals.</i>	<p>THE INTERNATIONAL LIFE ASSURANCE CO. of London,</p> <p>v.</p> <p>THE COMMISSIONERS OF TAXES AND ASSESSMENTS for the City and County of New York.</p>	<p>Certiorari to review assessment on \$100,000 invested in stock and deposited with the State Comptroller.</p> <p>The action of the Commissioners was sustained at Special and General Term, and the Insurance Company have appealed to the Court of Appeals. The cause is now on the Calendar of that Court.</p>
<i>Do.</i>	<p>THE BRITISH COMMERCIAL LIFE INS. Co.</p> <p>v.</p> <p>THE SAME.</p>	<p>Certiorari to review assessment on \$100,000 invested in stock and deposited with the State Comptroller.</p> <p>Decision rendered at Special Term confirming assessment of Commissioners, except that on \$50,000, invested in U. S. stocks. Plaintiff and defendants each appealed to General Term, and judgment was there affirmed. Each party has appealed to the Court of Appeals, and the case is now pending there.</p>
<i>Supreme.</i>	<p>THE MUTUAL BENEFIT LIFE INSURANCE Co. of New Jersey,</p> <p>v.</p> <p>THE BOARD OF SUPERVISORS.</p>	<p>Injunction to restrain Defendants from collecting a tax imposed on Plaintiff.</p> <p>The Defendants demurred to the Complaint. The demurrer was sustained at Special Term, which judgment was affirmed at General Term on the 18th inst. No appeal yet taken.</p>
<i>Superior.</i>	<p>THE SAME</p> <p>v.</p> <p>THE SAME.</p>	<p>Judgment was here obtained at Special Term by Defendants, and recently affirmed at General Term. No appeal yet taken.</p>

NEW YORK, March 21, 1861.

## SUITS PENDING IN RELATION TO TAXES—CONTINUED.

NEW YORK, March 26, 1861.

WILLIAM E. WARREN, Esq.,

*Deputy Comptroller :*

DEAR SIR—In reply to your inquiry of yesterday relative to the position of the various cases in my hands, as Counsel, involving the liability of Mutual Life Insurance Companies to taxation upon the amount of their bonds deposited with the Comptroller of this State, I have the pleasure to reply :

That the cases of the British Commercial Life Insurance Company and International Life Assurance Company of London are now pending on appeal in the Court of Appeals.

In these cases the Supreme Court held that the Companies were liable to taxation upon their stock or bonds on deposit with the Comptroller, excepting such portions as consisted of United States Stock, and that upon United States Stock they were not liable to be taxed. 23 Bart. S. C. R., p. 318.

In the case of the Albion Life Insurance Company, a consent was signed that the case abide the decision of the Supreme Court in the above cases.

As that Company's stock was composed wholly of United States Stock, judgment was entered vacating the assessment made by the Commissioners of Taxes.

The two cases of the Mutual Benefit Life Insurance Company are still pending ; one of these cases was decided against the Company by the General Term of the Supreme Court of this District, last week. The case will be appealed to the Court of Appeals.

The other case is to be argued next term before the General Term of the Superior Court.

I have never heard of any tax case in which the N. E. Mutual Life Insurance Company of Boston was concerned.

Very respectfully yours,

ABRAHAM R. LAWRENCE, JR.

CITY OF NEW YORK—LAW DEPARTMENT,

OFFICE OF COUNSEL TO THE CORPORATION,

June 13, 1861.

TO THE COMPTROLLER :

SIR—Pursuant to the request contained in your letter of the 5th instant, I submit herewith a Statement of Suits and Proceedings now pending in relation to Taxes in all cases other than those in which *foreign* Corporations are concerned, as to which Corporations you already have a report from me.

Respectfully yours,

GREENE C. BRONSON.

**STATEMENT OF SUITS and PROCEEDINGS now pending in relation to Taxes in all cases other than those in which Foreign Corporations are concerned.**

THE PEOPLE, &c., *ex rel.* THE BANK OF  
THE COMMONWEALTH in the City of  
New York,

*agst.*

THE COMMISSIONERS OF TAXES AND  
ASSESSMENTS, &c.

Certiorari to review assessment of 1859. Judgment for defendants by Supreme Court. Relators appealed, and case has been argued in Court of Appeals, but no decision has yet been rendered.

THE PEOPLE, &c., *ex rel.* JEHIEL K.  
HOYT,

*agst.*

THE COMMISSIONERS OF TAXES AND AS-  
SESSMENTS, &c.

Certiorari to review proceedings of Commissioners in assessing relator's personal property invested in New Orleans. Judgment for defendants by Supreme Court. Relators appealed, and case has been argued in Court of Appeals, but no decision has yet been rendered.

## SUITS PENDING IN RELATION TO TAXES—CONTINUED.

<p>SAME <i>agst.</i> SAME.</p>	<p>Proceedings recently brought on account of Assessment for 1861.</p>
<p>REUBEN W. HOWES, President of the Park Bank, <i>agst.</i> FERNANDO WOOD AND OTHERS, SUPER- VISORS.</p>	<p>Proceedings to obtain commutation of tax for 1856 upon the capital stock of the Park Bank of New York. Judgment for the defendants by the Supreme Court. Plaintiffs appealed, and case now pending in the Court of Appeals.</p>
<p>THE LA FARGE FIRE INSURANCE COM- PANY* <i>agst.</i> HARVEY HART, Receiver of Taxes, and ANOTHER.</p>	<p>Injunction to restrain defendants from proceeding under warrant for collection of tax on personal property of Company for 1853. Issue joined, but no trial. Matter said to have been settled by the Comptroller.</p>
<p>THE PEOPLE <i>ex rel.</i> THE WASHINGTON IN- SURANCE COMPANY, <i>agst.</i> THE COMMISSIONERS OF TAXES AND AS- SESSMENTS.</p>	<p>Certiorari brought to review proceedings of Commissioners in assessing capital of relators invested in United States Stocks. Judgment has been rendered for the defendants by the Supreme Court. Proceedings suspended to await the decision of the Court of Appeals in other cases involving the same question.</p>
<p>LEWIS O. WILSON <i>agst.</i> THE MAYOR OF THE CITY OF NEW YORK, HARVEY HART, and JOSEPH JEN- KINS.</p>	<p>Proceedings to restrain defendants from collection of a tax on the personal property of plaintiff for the year 1850. Demurrer of defendants was sustained at Special, but judgment was reversed at General Term. Defendants appealed to Court of Appeals, where case is now pending.</p>

\* This case has been settled.



## BUREAU OF THE CORPORATION ATTORNEY.

Article III. of Chap. V., of the Revised Ordinances of 1859, provides as follows :

§ 26. He (the Corporation Attorney) shall, on the first Thursday in each month, report to the Comptroller a statement, under oath, of the actions instituted by him, and settled before judgment, of the complaints compromised by him, in which no action shall have been commenced, and of all actions prosecuted to judgment, with the result thereof, whether for or against the Corporation, and whether an execution has been issued thereon, and, if so, whether it has been collected ; and shall include therein a particular account, item by item, of all penalties or other moneys which he may have received for the Corporation, and from whom they were received respectively, and on what account and when paid. He shall also state therein, item by item, an account of Officers' or Court Fees paid by him, and on what account and when they were respectively paid ; and shall exhibit at the foot of the account the balance thereof, whether for or against the Corporation.

§ 27. If the account shall exhibit a balance in his hands in favor of the Corporation, he shall forthwith pay over such balance to the Chamberlain, and shall thereupon receive from the Chamberlain a voucher for the payment thereof, which he shall forthwith, on the same day, exhibit to the Comptroller, and shall, at the same time, leave with him a copy thereof.

The only reports made to the Comptroller by the Corporation attorney have been his monthly Returns of Penalties collected, including an account of the disposition made of the amount received.

The following abstract of said returns shows the amount of his monthly receipts and disbursements ; also the amount and date of each deposit with the Chamberlain :

### ABSTRACT of the Monthly Returns of the Corporation Attorney, for the year ending December 31, 1860.

FOR WHAT MONTH.	AMOUNT COLLECTED.	AMOUNT OF DISBURSEMENTS.	DEPOSITS WITH CHAMBERLAIN. DATES.	AMOUNT.
1860.		GEORGE H. PURSER.	1860.	
December .....	\$617 50	\$604 24	January 14.....	\$13 26
1861.		GEORGE C. GENET.		
January .....	\$458 08	\$452 78	February 7.....	\$5 30
February.....	565 53	296 08	March 10.....	269 45
March.....	626 97	433 93	April 6.....	193 04
April.....	455 11	280 99	May 10.....	174 12
May.....	965 68	905 49	June 9.....	60 19
June.....	752 40	361 56	July 14.....	390 84
July.....	648 21	638 75	August 13.....	9 46
August.....	360 60	209 07	September 8.....	151 53
September.....	208 37	202 07	October 11.....	6 30
October .....	902 03	299 20	November 12.....	602 83
November.....	520 87	517 88	December 20.....	2 99
	<u>\$6,463 85</u>	<u>\$4,597 80</u>		<u>\$1,866 05</u>
RECAPITULATION.				
George H. Purser.....	\$617 50	\$604 24		\$13 26
George C. Genet.....	6,463 85	4,597 80		1,866 05
Totals.....	<u>\$7,081 35</u>	<u>\$5,202 04</u>		<u>\$1,879 31</u>

## THE CITY INSPECTOR'S DEPARTMENT.

The thirty-eighth section of the amended Charter of 1857, provides that :

"All sales of personal property, in the custody of the several departments or bureaux, shall be made by the appropriate heads of departments, under such regulations as shall be established by ordinances of the Common Council." It also provides that "the proceeds of all such sales shall be by the officer receiving the same immediately deposited with the City Chamberlain ; and the account of sales verified by the officer making the sale shall be immediately filed in the office of the Comptroller."

**SALES OF PERSONAL PROPERTY.**—The following receipt, filed in the Comptroller's Office, shows the amount received by the City Inspector for sales made by him :

NEW YORK, June 20th, 1860.—Received from Daniel E. Delavan, City Inspector, ten hundred and forty-two dollars and twenty-four cents, being for moneys received from various parties for ashes, rubbish, &c., sold from the streets.

\$1,042.24.

N. C. PLATT, *Chamberlain*,  
per H. C. TANNER.

**SYSTEM OF ACCOUNTS.**—The following correspondence with the City Inspector in 1859, shows the form prescribed by the Comptroller for keeping the accounts of that department, and the disposition of that officer to adopt and conform to the method so indicated :

CITY OF NEW YORK—DEPARTMENT OF FINANCE.

COMPTROLLER'S OFFICE,

June 18th, 1859.

DANIEL E. DELAVAN, Esq., *City Inspector*.

DEAR SIR—In performing the duty devolved by law and the ordinances of the Common Council upon this department, to "prescribe the forms of keeping and rendering all city accounts in the several departments, bureaux, and offices of the Corporation," I have heretofore made several suggestions to the First Clerk in the City Inspector's Department in relation to keeping a regular set of books, but was informed by him, that in consequence of the unsettled condition of things in the Department, he had been unable even to procure the books required, although requisition had been duly made for the same.

Now that the question in regard to the office of City Inspector has been happily settled, and a most favorable opportunity is presented to introduce all such changes and improvements in the system of keeping and rendering accounts as may be considered advisable, I lose no time in addressing you.

In my judgment it is very desirable that a regular set of books shall be kept in each of the Executive Departments of the city government, such books to contain accounts of all the expenditures made or incurred under the direction and supervision of said departments respectively.

I inclose herein a list of the appropriations for the current year, including unexpended balances of previous years, by which you will see that the appropriations for objects or purposes within the cognizance of the City Inspector's Department, are as follows, viz. :

City Inspector's Department Contingencies, {		1858.....	\$4 57	
		1859.....	12,000 00	
				\$12,004 57
Cleaning Streets, {		1858.....	\$194 65	
		1859.....	300,000 00	
				300,194 65
Cleaning Markets, {		1858.....	\$220 27	
		1859.....	7,000 00	
				7,220 27
Salaries .....				88,482 00

The amounts already drawn against these appropriations respectively, will probably appear by the books of your office.

## THE CITY INSPECTOR'S DEPARTMENT—CONTINUED.

In addition to these accounts, certain expenditures are made by the City Inspector, under direction of the Board of Health, which are chargeable against the appropriation for said Board.

The account entitled "*Abatement of Nuisances*" has been adopted for, and is intended to represent all expenditures made by direction of the Board of Health for such purposes, in pursuance of law (see *Davies' Laws*, pp. 299), which expenses become liens upon the property affected, and may be collected in the same way as mortgages are enforced.

In another communication the proper method of opening and keeping the accounts of your Department, so as to conform to the general system adopted for keeping all the financial accounts of the Corporation, will be pointed out and explained.

I beg to avail myself of this occasion to express my best wishes for the success of your administration of the important duties of the office you now hold, and to promise you at all times my cordial co-operation and aid, so far as the same may be useful to you.

Very respectfully yours,

ROBERT T. HAWS, *Comptroller*.

CITY OF NEW YORK—DEPARTMENT OF FINANCE,  
COMPTROLLER'S OFFICE,  
June 21, 1854.

DANIEL E. DELAVAN, Esq., *City Inspector*

DEAR SIR—Referring to my letter of the 18th inst., I now proceed to indicate, according to promise, the proper method of opening, keeping, and rendering the accounts of your Department, so as to conform to the general system adopted for keeping all the financial accounts of the Corporation.

There should be kept in the City Inspector's Office a JOURNAL and LEDGER (besides such auxiliary books as may be found convenient), and the same should contain accounts of all the expenditures of the Department. Said books should be opened as of 1st January, 1859, by entries in the Journal debiting "The Mayor, Aldermen, and Commonalty of the City of New York" with the amount of appropriations for purposes within the cognizance of the Department, the same to be credited to the several heads of account heretofore given, indicating such appropriations.

As the work of the Department progresses, and accounts for services or materials used are rendered for payment, each account should be made out in duplicate,\* certified by the head of the proper Bureau, and approved by the City Inspector. They should also be accompanied by Requisitions, signed by the City Inspector, which should be numbered consecutively, and be endorsed with the title of account to which the several vouchers, covered by them respectively, are chargeable. Before transmitting Pay-rolls and bills, with Requisitions as above, to the Comptroller for settlement, the Book-keeper should enter in the Journal, to the debit of the proper accounts, the amounts of the bills, &c., so transmitted, and credit "Requisition Account" with the amount of Requisitions drawn, specifying the numbers of the Requisitions and all other particulars thereof.

"Requisition Account" will be closed periodically,† by transferring the amount to the credit of "The Mayor, Aldermen, &c., of the City of New York."

Under the existing ordinances, all moneys received for sales of old materials, or other personal property of the Corporation, are pledged to the "Sinking Fund for the Payment of Interest on the City Debt" (see ordinance of February 22d, 1844).

All sales of this kind, made in your Department, should be duly reported to the Comptroller, and any moneys received from this source should be deposited, by the person receiving the same, with the Chamberlain, whose receipt therefor should accompany such report. The title of the account adopted to distinguish the receipts for such sales (excepting for street manure) is, "Sales of Personal Property." The moneys collected by the Bureau of the City Revenue, and deposited with the Chamberlain for sales of street manure, are credited upon the books of this Department to an account entitled, "Sales of Manure."

In regard to making sales of the street manure, a communication from Mr. Geo. W. Morton to this Department, under date of February 3, 1859, contains the following: "Formerly, this (the City Inspector's) Depart-

\* One set to be filed in the Comptroller's office, and the other set to be returned to and filed in the City Inspector's Department.

† It will be found most convenient to make such transfers monthly, or as often as the duplicate paid vouchers are received from the Comptroller's office.

DESIGN OR PLAN  
OF THE  
**System of Accounts**  
prescribed by the Comptroller  
FOR  
**The City Inspectors Department.**

1  
*Board of Health.*

6  
2  
*Cleaning Markets.*

7  
3  
*Cleaning Streets.*

8  
4  
*Contingencies-City Insp. Dep't.*

9  
5  
*Salaries-City Insp. Dep't.*

10  
*Requisitions on City Account.*

11  
**The Mayor Aldermen & Commonalty  
OF THE CITY OF NEW YORK.**

13  
*Requisitions on Trust Account.*

12  
*Abatement of Nuisances.*

14  
16  
*Sales of Personal Property.*

15  
**DANIEL DEVLIN, CHAMBERLAIN,**

17





## THE CITY INSPECTOR'S DEPARTMENT—CONTINUED.

"ment had the sale of the manure taken from the streets; but changes have been made by ordinance, giving  
 "the Finance Department the authority to make such sales, \* \* \* \* and this Department has ceased to  
 "sell manure, but accepts the orders of the Finance Department for sales made by its officers, so far as it has  
 "been possible to meet such requisitions or sales, and to comply with the numerous donations made to the  
 "Central Park Commissioners, the Governors of the Alms-house Department, and various other charities.  
 "The account of receipts for such sales, therefore, belongs, at this time, as for nearly a year past, to the  
 "Finance Department—this Department keeping an account only of the number of loads delivered to order."

Since the receipt of this communication, the Superintendent of Sanitary Inspection has assumed to make all sales of manure, and to give orders therefor upon the Inspectors under him, which orders are exhibited to the Superintendent of Market Rents and Fees in the Bureau of City Revenue, by whom corresponding orders are issued on receiving payment therefor, to the Inspectors under said Bureau, for the delivery of the manure.

In consequence of the general unsettled condition of things in the City Inspector's Department, I have not taken time to examine the laws and ordinances relating thereto as fully as I should otherwise have done, and am therefore unable to say how far such assumption by Mr. Downing is warranted.

Whoever is authorized to sell the manure should, as it seems to me, be required to render some account of the sales to this Department.

Very respectfully, &c.,

ROBT. T. HAWS,

*Comptroller.*

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CITY INSPECTOR'S DEPARTMENT,

NEW YORK, June 21, 1859.

TO ROBERT T. HAWS, Esq., *Comptroller* :

DEAR SIR—I have the honor to acknowledge the receipt of your letter of the 18th instant, relative to the prescribing "the forms of keeping and rendering all City Accounts in the several Departments, Bureaux, and Offices of the Corporation," and in answer beg leave to say, that I fully appreciate the necessity of keeping a regular set of Books, to contain the accounts of all the expenditures made or incurred under the direction and supervision of my Department, and shall be pleased, so soon as I can adjust and settle up the accounts of my predecessor, which will be accomplished by the first of next month, to receive from you the proper method of keeping the accounts of this Department, "so as to conform to the general system adopted for keeping the financial accounts of the Corporation."

The benefits derived by me in another branch of the City Government\* in keeping such accounts, conformable to the general system adopted by you, it gives me great pleasure to acknowledge.

I thank you most sincerely for the kind wishes expressed to me personally in your letter, and it will be my best endeavor to conduct the duties of this important Department, in a manner not only satisfactory to myself, but to meet the approbation of our citizens at large.

I thankfully accept your promise of cordial co-operation and aid, in the performance of my duties, and in the faith of that kindly offer I shall not hesitate to call upon you for such aid and co-operation. And, be assured, that I shall be at all times most willing to reciprocate the kind offer expressed in your communication.

Very respectfully, your obed't servant,

DAN'L E. DELAVAN,

*City Inspector.*

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\* For some time previous to his appointment as City Inspector, Col. Delavan held the office of Collector of Assessments.

STATEMENT taken from the Annual Report of the State Superintendent of Public Instruction, showing the Amount of School Tax paid by each County in the State of New York, the Amount of such Tax received back, the Amount of the Common School Fund, and the Total Amount received by each County for the fiscal year ending September 30, 1860.

COUNTIES.	SCHOOL TAX PAID.	SCHOOL TAX RECEIVED.	COMMON SCHOOL FUND RECEIVED.	TOTAL AM'T RECEIVED.	COUNTIES.	SCHOOL TAX PAID.	SCHOOL TAX RECEIVED.	COMMON SCHOOL FUND RECEIVED.	TOTAL AM'T RECEIVED.
Albany.....	\$29,283 55	\$26,722 66	\$8,433 10	\$35,155 76	Brought forward.....	\$163,053 25	\$284,987 14	\$59,986 28	\$344,973 42
Dutchess.....	22,484 46	18,322 47	4,347 05	22,669 52	Lewis.....	3,371 40	9,918 83	1,808 72	11,727 55
Kings.....	79,721 69	52,017 20	18,510 93	70,528 13	Livingston.....	10,729 91	13,150 51	2,720 21	15,870 72
New York.....	412,559 09	159,109 91	53,659 08	212,768 99	Madison.....	8,304 88	15,169 16	3,132 01	18,301 17
Orange.....	18,383 94	17,353 51	4,373 75	21,947 26	Monroe.....	20,049 06	27,561 11	7,405 66	34,966 77
Putnam.....	4,585 54	4,332 74	998 96	5,331 70	Montgomery.....	5,515 96	9,308 37	2,208 70	11,517 07
Queens.....	16,007 31	12,156 51	3,316 91	15,473 42	Niagara.....	9,617 86	14,766 74	3,461 45	18,228 19
Richmond.....	7,276 30	5,236 88	1,533 42	6,770 30	Oneida.....	19,229 54	33,793 97	7,724 75	41,518 72
Westchester.....	30,759 55	21,911 92	5,753 97	27,695 89	Onondaga.....	21,262 80	26,392 71	7,206 75	33,599 46
Totals.....	\$21,091 43	\$317,413 80	\$100,947 17	\$418,360 97	Ontario.....	12,334 18	14,170 05	3,059 25	17,229 30
					Orleans.....	7,262 06	9,258 01	2,038 58	11,296 59
Allegany.....	\$6,026 34	\$15,415 76	\$3,076 31	\$18,492 07	Oswego.....	10,690 77	22,858 66	4,975 28	27,833 94
Broome.....	6,293 57	13,021 70	2,627 51	15,649 21	Orsego.....	9,054 23	18,278 19	3,565 60	21,843 79
Cattaraugus.....	4,965 11	15,040 26	2,834 00	17,844 26	Rensselaer.....	19,709 19	4,999 20	1,398 80	6,398 00
Cayuga.....	14,411 13	17,938 12	3,840 62	21,798 74	Rockland.....	4,080 20	22,732 92	6,180 43	28,913 37
Chautauqua.....	10,702 58	19,161 95	3,826 92	22,988 87	St. Lawrence.....	11,725 02	27,640 63	5,375 25	33,015 88
Chemung.....	4,854 57	9,072 55	1,936 33	11,028 88	Saratoga.....	9,035 27	16,032 64	3,540 08	19,572 72
Chenango.....	7,875 00	15,529 07	2,811 60	18,390 67	Schenectady.....	4,202 09	5,932 59	1,403 16	7,335 75
Clinton.....	4,295 83	13,631 80	3,045 62	16,677 42	Schoharie.....	5,138 01	12,020 04	2,403 05	14,423 09
Columbia.....	13,774 07	14,042 86	3,192 48	17,225 34	Schoyler.....	3,210 54	6,734 64	1,346 16	8,080 80
Cortland.....	4,624 44	9,741 26	1,761 83	11,503 09	Seneca.....	6,119 66	8,042 89	1,817 97	9,867 86
Delaware.....	6,157 77	17,146 64	2,849 70	19,996 34	Steuben.....	10,493 80	22,583 77	4,514 10	27,097 87
Erie.....	35,438 88	38,692 76	10,487 08	49,179 84	Suffolk.....	9,037 88	12,183 00	2,932 63	15,125 63
Essex.....	2,868 02	10,505 74	2,049 02	12,552 76	Sullivan.....	3,099 75	10,319 89	2,114 00	12,433 89
Fulton.....	3,111 95	9,685 51	1,836 50	11,512 01	Toga.....	5,983 24	9,794 23	1,932 96	11,727 19
Hamilton.....	8,737 61	7,832 60	1,669 28	9,521 88	Tompkins.....	5,905 70	10,920 92	2,259 45	13,180 37
Greene.....	5,962 56	10,075 79	2,224 90	12,301 69	Ulster.....	11,675 74	19,373 54	4,870 47	24,244 01
Jefferson.....	352 75	1,283 40	2,232 28	12,893 29	Warren.....	1,889 53	7,347 64	1,410 11	8,757 75
Herkimer.....	7,608 43	13,154 66	2,764 88	15,919 54	Washington.....	15,498 33	15,330 68	3,183 50	18,514 18
Jefferson.....	11,951 83	23,431 70	4,690 10	28,121 80	Wayne.....	10,415 37	15,938 51	3,352 32	19,288 83
Totals.....	\$163,053 25	\$284,987 14	\$59,986 28	\$344,973 42	Wyoming.....	5,813 12	11,401 73	2,304 76	13,706 49
Carried forward.....					Yates.....	5,470 28	6,815 44	1,420 37	8,235 81
					Totals.....	\$443,381 72	\$745,766 35	\$173,052 83	\$908,819 18

RECAPITULATION.

Counties paying more tax than they receive back.....	\$621,491 43
Counties paying a less amount of tax than they receive.....	443,381 72
Totals.....	\$1,064,473 15
	\$1,063,180 15
	\$264,000 00
	\$3,327,180 15
	\$413,360 97
	908,819 18
	163,052 83
	\$100,947 17
	\$413,360 97

## ASSESSMENT FUND.

STATEMENT, showing the Amount of Uncollected Assessments for Opening, Extending, and Widening Streets, Avenues, &c., on December 31st, 1859; the Amount of Assessments for such purposes made and confirmed in 1860; the Amount collected on said Assessments respectively during said year, and the Amount remaining uncollected thereon, December 31st, 1860.

ASSESSMENT LEDGER FOLIO.	TITLE OF ASSESSMENT.	WHEN CONFIRMED.	SETTLEMENTS IN 1860.		AMOUNT UNCOLLECTED, Dec. 31, 1859.	Collections.	Liquors cancelled for various causes.	AMOUNT UNCOLLECTED, Dec. 31, 1860.	REMARKS.
003	Various assessments for street openings.	Prior to 1850.	\$349 57		\$349 57				
24	11th avenue, opening from 48th street to 69th street.	Sept. 7, 1854	4,936 00		4,936 00	3,623 00	\$1,258 00	\$55 00	
26	Beckman street, widening from Park row to Pearl street.	Jan. 17, 1853	407 78		407 78	257 78	150 00		Closed.
27	Bloomington road, opening from 10th avenue to 86th st.	May 24, 1852	1,812 00		1,812 00	1,512 00	300 00		Closed.
28	Liberty street, widening from Broadway to Greenwich st.	" 1, "	8,248 73		8,248 73	4,213 74	4,034 79	20	
35	62d street, opening from 5th to 8th avenue.	March 8, 1853	1,840 00		1,840 00			1,601 00	
39	123d street, opening from Mount Morris square to 3d av.	Sept. 15, "	815 00		815 00	685 50	129 50		\$2 overpay-
60	85th street, opening from 3d avenue to East River.	Sept. 17, 1854	1,168 91		1,168 91	137 41	989 25	42 28	ment.
82	11th avenue, opening from 107th street to 144th street.	" 7, "	8,415 75		8,415 75	4,550 90	1,145 40	2,719 36	
93	129th, 130th, & 131st sts., opening from 10th av. to Hud. Riv.	March 24, 1855	3,240 00		3,240 00	298 00	1,617 00	1,265 00	
98	83d street, opening from 8th avenue to Hudson River.	June 12, "	1,693 80		1,693 80	1,379 72	314 08		
105	122d street, opening from 31 to 40th avenue.	April 28, "	3,024 00		3,024 00	2,386 00	428 00	210 00	10 cts. over-
118	84th street, opening from 8th to 9th avenue.	Aug. 9, "	613 00		613 00	375 00	234 00	34 00	payment.
120	92d street, opening from 5th avenue to East River.	Oct. 22, "	1,397 00		1,397 00			906 00	
123	Duane street, widening from Broadway to Hudson street.	May 1, "	12,406 00		12,406 00	1,781 00	1,625 00	9,000 00	
137	80th street, opening from East River to 5th avenue.	June 15, "	4,734 51		4,734 51	320 39	3,372 34	1,041 84	
143	60th street, opening from 5th avenue to East River.	Nov. 1, "	1,958 23		1,958 23	964 28	430 00	63 92	
147	62d street, opening from Hudson River to East River.	Feb. 18, 1856	2,035 41		2,035 41	2,035 41	115 00		
150	61st street, opening from Hudson River to 8th avenue.	March 2, "	2,373 59		2,373 59	1,927 99	445 60		5 cents over-
152	Avenue A, opening from 86th street to 93d street.	" 2, "	2,422 41		2,422 41	2,363 64		58 77	payment.
115	9th avenue, opening from Bloomingdale road to 125th st.	" 9, "	1,559 50		1,559 50	1,155 04	404 46		Closed.
310		Sept. 29, 1855	17,290 62		17,290 62	11,415 00	2,749 02	3,126 00	
54	4th avenue, opening from 33th street to 135th street.	Dec. 8, 1853	34,142 75		34,142 75	6,651 85	22,148 50	5,332 40	
347	Walker street, widening.	April 1, 1855	35,968 65		35,968 65	19,831 65	10,706 00	5,431 00	
113	1st avenue, opening from 42d street to Harlem River.	Aug. 1, 1856	21,539 74		21,539 74	14,995 06	7,633 40	2,211 28	
188	Bowery, extension from Chatham square to Franklin spr.	May 1, "	23,209 30		23,209 30	13,902 30	7,715 00	1,592 00	
370	120th street, opening from 4th avenue to 6th avenue.	March 14, 1853	675 25		675 25	82 25		593 00	
378	Stuyvesant square, laying out.	Sept. 14, 1852	1,906 63		1,906 63			1,006 63	Closed.
402	51st street, opening from 10th avenue to Hudson River.	July 19, "	647 25		647 25	70 50	567 75		
412	119th street, opening from 4th to 8th avenue.	Oct. 10, "	998 57		998 57	412 94	585 63		
413	11th street, opening from Dry Dock street to East River.	Sept. 7, 1854	352 22		352 22	148 72	203 50		48 cts. over-
430	03d street, opening from 3d avenue to East River.	" 7, "	389 58		389 58	36 70		352 88	payment.
456	Park place, opening to College place.	Dec. 29, "	135 00		135 00	135 00			Closed.
502	Avenue D, opening from 10th street to 14th street.	Feb. 3, 1857	322 00		322 00		322 00		Closed.

ASSESSMENT FUND—Continued.

ASSESSMENT LEADER FOLIO.	TITLE OF ASSESSMENT.	WHEN CONFIRMED.	AMOUNT UNCOLLECTED, DEC. 31, 1859.	SETTLEMENTS IN 1860.		AMOUNT UNCOLLECTED, DEC. 31, 1860.	REMARKS.
				Collections.	Licenses canceled for various causes.		
515	Cliff street, widening.....	Oct. 1, 1856	443 46	333 21	60 25	.....	Closed.
802	Lexington avenue, opening from 42d to 66th street.....	May 12, 1851	15 00	.....	15 00	.....	Closed.
807	Washington street, opening from Gansevoort to 12th st. ...	Aug. 5, 1852	141 00	141 00	.....	.....	Closed.
830	44th street, opening from 9th avenue to Hudson River. ...	May 1, " "	91 24	.....	91 24	.....	Closed.
830	78th street, opening from 3d to 5th avenue. ....	Oct. 9, 1851	8 00	8 00	.....	.....	Closed.
871	51st street, opening from 3d to 5th avenue. ....	Sept. 7, 1854	10 00	10 00	.....	.....	Closed.
251	2d avenue, opening from 123d street to Harlem River.....	Nov. 10, 1858	13,849 59	7,095 38	.....	6,754 21	
353	Duane street, widening from Broadway to Chatham street	Jan. 15, 1859	133,902 54	56,954 77	37,091 66	39,856 11	
255	Reade street, widening from Broadway to Chatham street.	March 12, "	121,285 00	54,160 00	.....	33,125 00	
257	Reade street, widening from Broadway to Washington st. .	" 26, "	149,675 00	55,604 03	32,470 00	60,590 97	
260	Whitehall street, widening from Bowling Green to State st. .	" 26, "	37,009 00	14,809 00	12,450 00	9,840 00	
264	64th street, opening from 8th avenue to Hudson River. ....	April 11, 1860	14,015 00	10,432 00	.....	3,584 00	
356	Chambers street, opening from Chatham st. to James slip. ...	May 16, "	609,895 00	424,780 00	.....	185,115 00	
370	6th avenue, opening from 129th street to Harlem River....	Aug. 7, "	25,101 00	10,215 00	.....	14,886 00	
395	Totals.....		\$1,309,873 67	\$733,580 33	\$185,831 49	\$390,461 85	

ASSESSMENT FOR CENTRAL PARK OPENING.

The amount uncredited, and apparently due on this Assessment, December 31st, 1859, was.....	\$191,150 14
Less for error in said balance.....	72 00
	\$191,078 14
The amount Collected during the year 1860, was.....	
The amount Canceled by direction of the Comptroller, upon evidence that the same had been paid to various former Collectors of Assessments, and not credited by them, was.....	\$29,051 97
The amount assessed against property owned by the Corporation, was.....	25,497 00
The amount remaining Uncollected December 31st, 1860, was.....	4,025 00
	131,904 17
Totals.....	\$191,078 14

(E. E.)  
COMPTROLLER'S OFFICE, New York, Dec. 31, 1860.  
  
D. PHOENIX SMITH,  
Second Assistant Book-keeper.



## ASSESSMENT FUND.

**STATEMENT OF ASSESSMENTS** remaining uncollected December 31st, 1859, and of those confirmed and received for Collection in 1860; also of Collections made in 1860, and amount remaining Uncollected December 31st, 1860.

The total amount of Uncollected Assessments for Opening, Extending, and Widening Streets, Avenues, &c., December 31st, 1859, was.....	\$677,075 10		
Less amount erroneously included in said balance	16,563 00		\$660,512 10
The amount Collected on various Assessments for Street Openings, confirmed prior to 1850, was.....		349 57	
The amount of Assessments confirmed and received in 1860, was.....		649,012 00	
			\$1,309,873 67
The total amount of Collections upon the foregoing Assessments, during the year, was as follows :			
In the Bureau of Arrears.....	\$155,879 31		
Deduct amount of payment in error.....	2 63	155,876 68	
In the Bureau of Collections of Assessments.....	577,785 40		
Deduct amount of payment in error.....	81 75	577,703 65	
			733,550 23
The amount of items cancelled by direction of the Comptroller, upon evidence that the same had been paid to various former Collectors of Assessments, and not credited by them.....		255 00	
The amount assessed against property owned by the Corporation.....		16,899 87	
The amount purchased by the Corporation at the sale of property for Arrears of Assessments for Streets, Opening, &c., held in 1860 (in pursuance of Chap. 325, Laws of 1843).....		52,664 96	
The amount payable by the Corporation for one-third of the value of buildings removed for Streets, Opening, &c.....		116,011 66	
			185,831 49
			919,411 82
The amount remaining Uncollected December 31st, 1860			\$390,461 83
In the Bureau of Arrears.....		186,876 85	
In the Bureau of Collection of Assessments.....		203,585 00	
			\$390,461 85

(E. E.) COMPTROLLER'S OFFICE, NEW YORK, Dec. 31, 1860.

D. PHENIX SMITH, *Second Assistant Book-keeper.*

**STATEMENT, showing the Amount of Awards for Land Damages, on account of the Opening, Extending and Widening of Streets, Avenues, &c., remaining unpaid December 31, 1859, the Amount awarded and confirmed for such damages in 1860, the Amount of such Awards paid during said year, and the Amounts remaining unpaid thereon December 31, 1860.**

AWARDS UNPAID DECEMBER 31, 1859.			
First avenue opening, from Forty-second street to Harlem River...	\$14,142 78		
Bowery Extension, from Chatham to Franklin square .....	3,676 00		
Reade street, widening, from Broadway to Centre street.....	7,905 00		
Reade street, widening, from Broadway to Washington street.....	21,915 00		
		\$47,638 78	
AWARDS CONFIRMED DURING 1860.			
Sixty-fourth street, opening, from Eighth avenue to Hudson River.	7,615 00		
Chambers street, extending, to head of James slip.....	669,368 00		
Sixth avenue, opening, from One Hundred and Twenty-ninth street to Harlem River.....	14,270 00		
		691,253 00	
Deduct total amount of payments during year 1860.....		\$775,750 73	\$738,891 78
Less for costs and expenses included therein.....		53,883 73	
			721,867 00
Leaving the amount of unpaid awards, December 31, 1860.....			\$17,024 78

(E. E.) COMPTROLLER'S OFFICE, NEW YORK, Dec. 31, 1860.

RICHARD A. STORRS, *First Assistant Book-keeper.*



**CENTRAL PARK FUND.**

STATEMENT of the Amount of Awards for Damages for or on account of lands taken for the Central Paak, under the provisions of the Act, chap. 616, passed July 21st, 1853: also, of the payments made thereon, and the awards remaining unpaid, December 31st, 1860.

The total amount of said awards, as per report of the Commissioners of Estimate and Assessment confirmed by the Supreme Court, Feb. 5, 1856, was.....	\$5,069,633 70
Add amount of award, per supplementary order of the Supreme Court, Nov. 29, 1858.....	3,735 00
Also, for error in stating the amount of award to William T. Graff, viz.:	
Amount awarded.....	\$15 00
Amount, as copied in report.....	15      14 85
Total.....	\$5,073,443 55
Amount paid prior to Dec. 31, 1858.....	5,066,838 10
Amount unpaid Dec. 31, 1859.....	\$6,605 45
Amount paid during 1860.....	1,033 50
Amount unpaid Dec. 31, 1860.....	\$5,571 95

NOTE.—The Interest accrued on the several awards settled in 1860, was paid from moneys raised by taxation, and charged to account of "Interest on Central Park Awards," amount \$223.17.

(E. E.) COMPTROLLER'S OFFICE, NEW YORK, Dec. 31, 1860

RICHARD A. STORRS, First Assistant Book-keeper.

**NEW GRAND RESERVOIR IN CENTRAL PARK.**

STATEMENT of the Amount of Awards for Damages, for or on account of lands taken for said Reservoir, under the provisions of the Act, chap. 501, passed June 30, 1853; also, of the Payments made thereon, and the Awards remaining unpaid December 31, 1860.

The total amount of said awards, as per report of the Commissioners of Estimate and Assessment, confirmed by Supreme Court, April 14, 1856, was.....	\$729,964 50
Amount paid prior to December 31, 1859.....	721,550 88
Amount of awards unpaid December 31, 1859.....	\$8,413 62
Amount of awards unpaid December 31, 1860.....	6,663 62
Amount paid during 1860.....	\$1,750 00
Add amount of interest allowed, viz.:	
To estate of George Bushe.....	\$253 95
To unknown owners.....	228 77
Total.....	482 72
Total payments during 1860.....	\$2,232 72

N. B.—The payments on account of awards for land damages as above, including interest on the same, are charged to the account of Croton Water Works Extension and New Reservoir.

(E. E.) COMPTROLLER'S OFFICE, NEW YORK, Dec. 31st, 1860.

RICHARD A. STORRS, First Assistant Book-keeper.

## STREET IMPROVEMENT FUND.\*

STATEMENT OF ASSESSMENTS remaining uncollected December 31st, 1859, and of those confirmed and received for Collection in 1860; also, of Collections made in 1860, and the Amount uncollected December 31st, 1860.

The total amount of Assessments for Improvements, the expense of which was paid or payable from the Street Improvement Fund, exclusive of those confirmed prior to the year 1850, remaining uncollected Dec. 31st, 1859, as stated in the Comptroller's Annual Report for 1859, page 156, was.....	\$960,335 80		
Deduct for errors in said balance.....	2,073 64		
		\$958,262 11	
The amount of Assessments confirmed and received for collection in 1860.....		549,552 17	
The amount collected during the year on account of old Assessments—confirmed prior to 1850.....		929 80	
			\$1,508,744 08
The total amount of Collections upon the foregoing Assessments during the year—including interest—was as follows:			
In the Bureau of Arrears.....	\$224,505 20		
Deduct amount of int't included...\$63,599 02			
“ payments in error..... 19 08			
	63,618 10		
		160,887 10	
In the Bureau of Collection of Assessments.....	318,294 20		
Deduct amount of int't included...\$3,810 22			
“ payments in errors..... 252 98			
	4,033 20		
		314,231 00	
		475,118 10	
The amount of items canceled by direction of the Comptroller, upon presenting and filing, in his office, of written evidence, that the same had been paid to various former Collectors of Assessments, and not credited by them.....		5,792 83	
The amount vacated and canceled by decrees of the Supreme Court.....		22,243 26	
The amount payable by the Corporation, in pursuance of various ordinances of the Common Council.....		69,346 77	
The amount assessed against property owned by the Corporation.....		22,032 98	
The amount of items remitted by resolution of the Common Council, &c.....		4,284 88	
			598,818 82
The amount remaining uncollected Dec. 31, 1860.....			\$909,925 26
In the Bureau of Arrears.....		592,575 50	
“ “ Collection of Assessments.....		317,349 76	
		\$909,925 26	

(E. E.) COMPTROLLER'S OFFICE,  
New York, December 31st, 1860.

D. PHENIX SMITH,  
Second Assistant Book-keeper.

\* The balance sheet of the General Ledger (page 77), shows a balance to the debit of Street Improvement Fund, Dec. 31st, 1860, of..... \$938,021 42

This balance is composed of the following, viz.:

Amount advanced for preliminary expenses and to contractors upon works for which assessments have not been confirmed.....	\$963,231 46		
Deduct amount due to contractors and others, upon works for which assessments have been duly confirmed.....	\$25,161 33		
Amount of items of assessments overpaid.....	48 71		
		25,210 04	
			\$938,021 42



## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....		\$ 675,590 91
<b>Alms-House Buildings and Repairs.</b>		
Amount of requisitions of President and Secretary of Department of Public Charities and Correction.....	\$107,049 00	107,049 00
<b>Battery Enlargement.</b>		
E. R. Sherman, for services as Inspector in 1855 and 1856.....	281 58	281 58
<b>Belgian Pavement.</b>		
For expenses of laying such pavement in the following streets, viz. :		
Avenue D and Columbia street, from Grand to Eleventh street.....	21,707 97	
Amity street, from Broadway to Sixth avenue.....	13,767 84	
Twenty-eighth street, from Eighth to Ninth avenue.....	5,104 62	
Tenth street, from Fourth avenue to East River.....	19,743 36	
Forty-eighth street, from Sixth to Seventh avenue, balance.....	05	
Preliminary surveys for paving the following streets, viz. :		
Hudson street, from Canal street to Eighth avenue.....	323 11	
Greenwich street, from Battery place to Canal street.....	362 20	
South street, from Oliver to Corlears street.....	385 77	
Centre street, from Whitehall to Oliver street.....	344 26	
Bleecker street, from Broadway to Eighth avenue.....	236 75	
Eighth street, from Broadway to Sixth avenue.....	110 70	
Twenty-third street, from Third avenue to Hudson River.....	419 05	
Reade street, from Broadway to City Hall place.....	42 60	
Ninth street, from Broadway to Sixth avenue.....	110 66	
Carmine street, from Sixth avenue to Varick street.....	54 25	
Centre street, from Chambers to Broome street.....	143 00	
Broome street, from Broadway to Bowery.....	114 91	
Second avenue, from Houston to Thirty-fourth street.....	535 80	
Street through the Park.....	23 14	
Fourteenth street, from Union square to Ninth avenue.....	232 05	
Twenty-third street, from Third avenue to East River.....	125 30	
Corporation's proportion of laying such pavement in the following streets, viz. :		
Madison avenue, from Twenty-third to Forty-second street.....	22,061 36	
Astor place, between Third and Fourth avenues.....	1,762 03	
Thirty-seventh street, between Fifth and Sixth avenue.....	3,646 30	
Forty-fourth street, between Sixth avenue and Broadway.....	3,245 63	
Eighteenth street, between Sixth avenue and Broadway.....	5,806 30	
Fifty-third street, between Broadway and Eighth avenue.....	2,424 47	
St. Mark's place, between First and Third avenues.....	6,939 68	
Battery place, between Broadway and Pier.....	8,249 65	
Fifty-second street, between Second and Third avenues.....	1,886 17	
Twentieth street, between Fifth and Sixth avenues.....	2,753 29	
State street, between Battery place and Whitehall street.....	4,522 27	
Thirty-fourth street, from Third to Lexington avenue.....	2,164 55	
Fifth avenue, from Washington square to Forty-second street.....	49,090 02	
Wall street, from Broadway to East River.....	5,479 34	
Thirty-fifth street, from Fifth to Sixth avenue.....	3,301 71	
Reade street, from Broadway to Washington street.....	5,671 78	
Thirty-fourth street, from Fourth to Ninth avenue.....	24,352 81	
	217,245 65	
Less amount transferred from the Street Improvement Fund to credit of this account, for payment erroneously made therefrom in 1859.....	80 00	217,165 65
<b>Board of Health.</b>		
Removing offal, dead animals, and other refuse matter.....	10,000 00	
Removing contents of sinks and privies.....	15,706 31	
Labor, use of Barge, and materials in removing bodies from Potter's Field....	5,894 65	
Superintending grounds of Potter's Field.....	298 40	
Salary of L. A. Sayre as agent of Board of Health.....	2,154 11	
Salary of L. A. Hopkins as Clerk to Commissioners of Health.....	678 00	
Salaries of Assistant Health Wardens.....	6,447 00	
W. J. Peek, President of Board of Aldermen, salary as Health Commissioner....	500 00	
Morgan Jones, President of Board of Councilmen, salary as Health Commissioner.....	500 00	
Expenses of Joint Sanitary Committee of Common Council in attending Sanitary Convention at Boston.....	945 91	
H. C. Burdett, for services in compiling proceedings of Commissioners of Health from 1856 to 1859.....	500 00	
Carried forward.....	\$43,624 38	\$1,000,087 14



## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$43,624 38	\$1,000,087 14
George H. Clark for printing same.....	1,050 00	
Posting and distributing Vaccine notice bills.....	60 00	
Examining and passing applicants for admission to Hospital.....	172 00	
Cleaning streets north of Fifty-seventh street.....	2,493 61	
Stationery for Commissioners of Health.....	115 00	
Carriage hire.....	112 50	
Advertising weekly reports of deaths in the following newspapers, viz.:		
New York Daily News.....	\$500 72	
Daily Transcript.....	262 84	
Commercial Advertiser.....	231 10	
New York Leader.....	235 70	
Evening Day Book.....	31 36	
New York Express.....	126 00	
New Yorker Demokrat.....	210 00	
	1,597 72	
Lime furnished at Corporation Yard.....	425 00	
		49,650 21
<b>Charges on Arrears of Taxes.</b>		
Services of James Andrews, Jr., as Clerk in Bureau of Arrears.....	350 00	
do. John J. Davies as Clerk in Bureau of Arrears.....	153 00	
do. J. B. Pollock do. do. do.....	70 00	
do. B. H. Hill as messenger do. do. do.....	102 00	
do. J. J. J. Kiersted, as Clerk in Bureau of Arrears, making out leases.....	171 00	
do. B. Schwartz, do. do. do.....	171 00	
do. W. H. Field and W. Kellock, copying statement of Unpaid Taxes of the year 1859, returned to the Bureau of Arrears.....	521 13	
Advertising sale of property for Unpaid Taxes and Croton Water Rents, in Courier and Enquirer, and 1,000 copies of said paper, per contract.....	2,698 00	
Auctioneer's fees attending sale of property for unpaid taxes, &c.....	200 00	
		4,436 13
<b>Charges on Arrears of Assessments.</b>		
Services of J. B. Pollock as Clerk in Bureau of Arrears, preparing list of property to be sold for Unpaid Assessments.....	549 50	
Services of Robert B. Boyd as Clerk in Bureau of Arrears.....	66 00	
do. J. J. J. Kiersted do. do. do.....	60 00	
do. T. C. Holland as messenger do. do. do.....	5 75	
James Andrews, Jr., for preparing copy of Twenty-second Ward maps, per Resolution of Common Council, April 20th, 1860.....	750 00	
Advertising Sale of Property for unpaid Assessments in <i>Commercial Advertiser</i> .....	1,825 00	
Auctioneer's Fees conducting sale of property for unpaid Assessments.....	200 00	
		3,456 25
<b>Central Park—Maintenance and Government of.</b>		
Amount deposited in the Bank of Commerce in New York, for the use of the Commissioners of the Central Park.....	80,000 00	
		80,000 00
N. B.—For particulars of the receipts and expenses on this account see Annual Report of the Board of Central Park Commissioners.		
<b>Cleaning Markets.</b>		
Superintending Cleaning of Markets.....	1,098 00	
Expense of removing garbage.....	2,777 66	
Sweeping and cleaning Washington Market.....	755 00	
do do West Washington Market.....	440 00	
do do Fulton Market.....	600 00	
do do Clinton do.....	480 00	
do do Catharine do.....	480 00	
do do Essex do.....	300 00	
do do Tompkins do.....	264 00	
do do Centre do.....	480 00	
do do Jefferson do.....	240 00	
do do Union do.....	180 00	
do do Franklin do.....	84 00	
do do Gouverneur do.....	60 00	
do do Markets in 1859, from August 1st to Nov. 8th.....	60 00	
		8,278 63
Carried forward.....		\$1,145,908 39



## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward .....		\$1,145,908 39
<b>Cleaning Streets.</b>		
Expense of cleaning Broadway and Cortlandt street.....	\$11,747 15	
Pay of sweepers, ash and dirt cartmen.....	290,745 96	
Freighting and dumping ashes.....	22,878 16	
		325,371 37
<b>City Contingencies.</b>		
Plans for repairing City Hall.....	250 00	
Painting, repainting, cleauing, and repairing pictures and frames in the Governor's room, City Hall.....	1,492 72	
Cleaning offices in the City Hall.....	292 00	
Carpenter work Chamber of Board of Aldermen.....	33 28	
do do Office of Clerk to Common Council.....	43 42	
Painting do do do .....	7 05	
Carpenter work Chamber of Board of Councilmen.....	31 10	
Refreshments furnished Board of City Canvassers.....	471 38	
Dinners furnished members of Board of Councilmen attending funeral of Washington Irving .....	15 00	
Dinners furnished members of the Common Council attending funeral of Gov. Isaac Townsend.....	29 00	
Carriage and wagon hire for delivery of Books for Common Council.....	771 00	
Carriage and wagon hire for City Paymaster.....	209 59	
Horse and wagon for use of Superintendent of Wharves.....	62 50	
do do do do Markets.....	281 11	
Carriage hire for members of Common Council, &c., attending funeral of Gov. Isaac Townsend.....	140 00	
Carriage hire for members of Common Council, &c., attending funeral of Mrs. Fernando Wood.....	201 00	
Carriage hire, reception of Senator Seward.....	30 00	
Carriage hire for use of members of Common Council, prior to 1860, and in 1860 prior to the passage of the Tax Law .....	8,676 53	
Expenses attending reception of the Brazilian Frigate Douua Isabella.....	632 50	
Expenses attending reception of Steamer Great Eastern, including the dredging of slip foot of Hammoud street.....	4,782 81	
Expenses attending celebration of Washington's birth-day.....	281 00	
Expenses attending celebration of Fourth of July.....	6,139 79	
Prizes for Regatta, Fourth of July.....	1,000 00	
Expenses in exhuming remains of persons who perished in fire in Elm street..	200 00	
Daniel Scully, in lieu of testimonial for rescuing persons at fire in Elm street..	250 00	
Expenses attending election of Assistant Engineers of Fire Department.....	150 00	
Insuring fire-engines.....	150 00	
Compiling Manual of Corporation for 1860, incl. expense of lithographic views.	4,620 25	
Contingent expenses of office of Clerk of Common Council.....	200 50	
do do office of Clerk of Board of Councilmen.....	532 98	
Indexing Minutes for Clerk of Common Council.....	150 00	
Advertising for Common Council.....	15 00	
Law books for members of Common Council.....	701 58	
Law books for Clerk of Common Council.....	169 00	
Maps for Clerk of Common Council.....	80 00	
Badges, gloves, crape, etc., for members of Common Council.....	471 30	
Staves of office for members of Common Council.....	173 00	
Printing and binding one thousand copies of case of Slater vs. Fernando Wood..	1,637 00	
Posting Corporation notices.....	50 00	
Stationery furnished various offices.....	2 220 13	
Translating original Dutch records for Manual.....	600 00	
Acknowledgments of satisfaction of mortgages.....	5 00	
Maps for Harbor Commissioners.....	252 00	
Recording leases, deeds, &c.....	45 08	
Copying maps of Twelfth Ward for Bureau of Arrears.....	750 00	
Repairing house of Hose Company No. 4.....	300 00	
do do do No. 22.....	500 01	
do do office of Counsel to Corporation.....	205 18	
do do and furnishing First District Police Court.....	1,138 16	
Locks, etc., for office of Mayor and Corporation Counsel.....	43 50	
Casemate guns furnished Company C, Ninth Regiment.....	350 00	
Expenses of funeral of late Lieutenant Rogers .....	229 50	
do do do Major Morton Fairchild.....	500 00	
Carried forward.....	\$42,622 24	\$1,471,279 76

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$42,622 24	\$1,471,279 76
Expenses attending treatment of Ann Smith at Bloomingdale Asylum.....	208 57	
Costs of Court in unsuccessful suits of the Mayor, &c., vs. various persons, for violation of Corporation ordinances.....	1,245 29	
Losses of and injuries to horses.....	450 00	
John Ryan for injuries received by falling into a sewer.....	100 00	
Stand of colors for Sixth Regiment, New York State Militia.....	500 00	
Engrossing and framing resolutions complimentary to Ex-Alderman Thomas McSpedon.....	125 00	
Engrossing resolutions of condolence to the family of the late Washington Irving.....	75 00	
Framing resolutions of condolence to the family of the late Conncilman Gilmar-tin.....	13 00	
Gilding Firemen's Badges, &c.....	4,896 00	
Carpenter work fitting up election polls.....	205 06	
Freight on a copy of arms of the city to Lyons, France.....	10 00	
Preparing copy of an old assessment list.....	30 71	
Examining and estimating damages in Sixteenth street, occasioned by overflow of sewer.....	25 00	
Emptying sink No. 163 West Twenty-fourth street.....	12 00	
Reut of premises corner Delancey and Chrystie streets for year ending April 30th, used by Eleventh Regiment, New York State Militia.....	650 00	
Reut of part of Pier No. 51, for use of Hudson Navy.....	300 00	
Services of Clerks to Committees of Common Council.....	8,350 00	
G. W. Morton, for salary as late City Inspector, and for expenses incurred by him in defense of his official acts.....	715 52	
Fees paid to Aldermen for attending drawing of Jurors.....	283 00	
J. H. Stout, services in closing accounts of Paymaster.....	125 00	
Thos. McConnell, being amount heretofore deducted for overtime from his con-tract for sewer in Fifty-fourth street.....	450 00	
Taxed costs in matter of opening Sixty-seventh street, from Eighth avenue to Hudson River (not confirmed by Supreme Court).....	7,711 17	
Amount refunded, having been deposited in Treasury in error in 1858, on ac-count of sale of hubs, spokes, etc., at Corporation yard.....	50 58	
Proportion of tax on premises No. 26 Duane street, being for part taken in wideing said street.....	107 53	
Frame for picture.....	10 00	
		69,300 67
<b>Coenties Reef—Blasting and Removing.</b>		
II. L. Southard, for surveys and calculations.....		95 00
<b>Common Schools for City.</b>		
Amount of requisitions of the Board of Education.....		1,278,781 00
N. B.—For particulars of expenses on this account, see the Annual Report of the Board of Education.		
<b>Contingencies—Mayor's Office.</b>		
Salary of Interpreter and Translator.....	\$16 60	
“ Messenger and Assistant Messenger.....	1,424 91	
Incidental expenses of office.....	512 95	
Carriage hire for the Mayor.....	1,874 00	
Copyist and assistant.....	958 33	
Stationery.....	259 25	
Printing, distributing, and posting notices, &c.....	420 86	
Examining contract work.....	108 00	
Killing dogs.....	2,951 32	
Advertising notices and papers from Common Council for approval by the Mayor, in the following newspapers, viz.:		
New York Daily News.....	\$2,462 95	
The Sun.....	86 02	
Sunday Atlas.....	9 80	
New York Tribune.....	373 60	
New York Herald.....	1,355 01	
Sunday Courier.....	18 15	
Evening Day Book.....	55 37	
Carried forward.....	\$4,360 90	\$9,326 22
		\$2,819,456 43

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$4,360 90	\$9,326 22	\$2,819,456 43
The Albion.....	1 30		
New York Courier and Morning Enquirer.....	126 93		
New York Times.....	197 20		
Evening Post.....	44 45		
Spanish American Printing Company.....	14 25		
Journal of Commerce.....	165 06		
New York Abend Zeitung.....	116 55		
Metropolitan Record.....	29 55		
The Phoenix.....	33 10		
Home Journal.....	1 60		
New Yorker.....	18 45		
New York Tablet.....	4 50		
New York Staats Zeitung.....	73 30		
New Yorker Demokrat.....	91 42		
New York Mentor.....	17 60		
Criminal Zeitung.....	10 25		
Illustrated News.....	9 15		
New York Traveller.....	38 80		
Truth Teller.....	61 40		
Spirit of the Times.....	5 00		
Irish American.....	61 40		
New York Leader.....	9 20		
Commercial Advertiser.....	79 95		
New York Dispatch.....	27 40		
Scottish Journal.....	22 65		
Irish News.....	38 74		
Illustrated Welt.....	34 20		
National Police Gazette.....	68 40		
Freeman's Journal.....	18 00		
Daily Transcript.....	64 25		
Porter's Spirit of the Times.....	9 45		
Cambrian American.....	16 30		
Courrier des Etats Unis.....	1 50		
		5,872 37	15,198 59
<b>Contingencies—Comptroller's Office.</b>			
Joseph Blunt, for professional services respecting judgment of D. W. Mills vs. Mayor, &c.....	50 00		
A. R. Lawrence, Jr., professional services.....	400 00		
F. A. Talmadge, professional services, correcting application for vacating assessments against property of J. G. Gregory.....	50 00		
Stenographic report of motion to vacate judgment in case of W. Joyce vs. Mayor, &c.....	47 50		
Reporting and transcribing argument in case of J. Sharp vs. Mayor, &c.....	83 00		
Reporting argument in mandamus case of N. C. Platt vs. Comptroller.....	87 50		
W. M. Everts, retaining fee in mandamus of the People vs. R. T. Haws, Comptroller, in Chamberlain case.....	300 00		
Stenographic Report of West Washington Market case.....	445 00		
Printing and binding report of argument in West Washington case.....	391 00		
Stenographic Report of motion to recover possession of West Washington Market.....	30 00		
Advertising in New York Tribune argument of Corporation Counsel in West Washington Market case.....	531 17		
Compiling abstract of laws, and preparing maps of North River shore, with report, calculations, etc., in relation to Water Grants.....	715 00		
Expenses of Counsel in visiting Albany, and examining records in relation to Central Park extension.....	112 00		
Services in examining and closing Old Books, preparing Statements for Reports, etc.....	1,574 74		
Services of agents in examining bills against the Corporation.....	130 00		
Printing and binding Comptroller's Annual Report for 1859.....	457 22		
Stationery, Engraving, and Printing Bonds, &c., &c.....	763 54		
Incidental expenses of Comptroller's office.....	1,091 44		
Carriage Hire for Department.....	254 50		
Advertising do. do.....	262 32		
Plumbing at Comptroller's office.....	117 64		
Repairs to house No. 61 Ann street.....	13 40		
Geo. W. Truss, services in auditing Bureau.....	9 9 00		
John P. Hayden, do. do. do.....	929 00		
Jacob H. Winegar, do. do. do.....	939 00		
Carried forward.....		\$10,723 97	\$2,834,655 02

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$10,723 97	\$2,834,655 02
F. J. Leavenworth, Services in Comptroller's office.....	656 00	
S. A. Clark, assistant collector West Washington Market.....	522 00	
Expenses incurred at West Washington Market.....	5 72	
		11,907 69
<b>Contingencies—Street Department.</b>		
Contingent expenses of Street Commissioner.....	300 00	
Carriage hire for Deputy Street Commissioner and Superintendent of Street		
Improvements, visiting work under contract.....	272 50	
Inspecting contract work.....	237 50	
Advertising.....	1,355 55	
Removing Iron Safe in Street Commissioner's office.....	94 50	
C. M. Livingston, First Book-keeper, extra services in 1859.....	250 00	
Posting notices.....	92 25	
Pay of foremen and laborers on roads and at Corporation yards.....	4,845 66	
Furnishing and repairing tools.....	200 29	
Stone for paving Eighty-third street, between First and Second avenues.....	166 62	
Stone and lime on Bloomingdale Road.....	1,974 92	
Cleaning public offices.....	4,324 57	
Wagon and carriage hire.....	435 50	
Printing, stationery, and binding.....	1,897 44	
For ensign and repairing flag.....	81 00	
Wood furnished various departments.....	1,198 75	
Coal do. do. do. ....	2,369 63	
Ice do. do. do. ....	851 89	
Furniture do. do. public offices.....	5,642 25	
Carpenter work for do. do. ....	21 04	
Expense of office of Public Administrator in 1859.....	74 13	
Gas fixtures for various public offices.....	688 17	
Lime for Police Station Houses.....	44 00	
Law books for Public Administrator.....	115 50	
Do. do. Sixth District Court.....	15 50	
Maps for Fire Wardens.....	45 00	
Stoves, pipes, etc., furnished Fire Department.....	5,244 59	
Hose, and repairs, for Fire Department.....	82 00	
Block, ropes, and hooks, for bell towers and engine houses.....	105 09	
Repairing steam fire-engine No. 8.....	72 95	
Painting apparatus for Hose Co. No. 8.....	30 00	
Iron work for engine house.....	67 30	
Repairs to Third District Court.....	86 26	
Candles for Keeper of City Hall.....	77 95	
Chain posts for Keeper City Hall.....	30 75	
Chain for Eleventh Ward Police.....	6 00	
Taking care of Tompkins Market.....	190 00	
Rent of building No. 297 Chrystie street, for storage.....	50 00	
Do. Jackson Hall, for storage.....	56 43	
J. E. Parsons, counsel fees.....	350 00	
W. C. Martin, record of births, deaths, &c.....	156 00	
Examining accounts of Ira A. Libby.....	140 00	
J. Y. Savage, Regulator of Public Clocks, salary, December.....	41 74	
J. B. Leverich, Superintendent of Fire Apparatus, salary, December.....	83 37	
C. A. Gray, Clerk to Chief Engineer, salary, December, and extra services.....	227 50	
A. V. Davison, Clerk to Chief Engineer, salary, December.....	125 00	
D. Donovan, Foreman Corporation Yard " ".....	125 00	
John Ketcham, Inspector of Incumbrances, " ".....	105 16	
A. D. Carlock, " " " ".....	105 16	
T. McGinniss, " " " ".....	105 16	
B. S. Adams, " Oil Lamps, " ".....	62 00	
A. J. Plumb, " " " ".....	62 00	
Edward Kenner, " " " ".....	62 00	
N. Crawford, " " " ".....	62 00	
Ira Fowler, " " " ".....	62 00	
James Townley, " " " ".....	62 00	
Jacob Acorn, " " " ".....	62 00	
Joseph Murphy, Foreman Bureau Lands and Places, salary, December.....	113 63	
John Burns, Keeper of Battery Park, salary, December.....	39 00	
J. Maloney, " " " ".....	39 00	
C. F. Bogert, " City Hall Park, " ".....	39 00	
Alexander Synett, " " " ".....	39 00	
Thomas Corr, " Washington Park, " ".....	39 00	
W. Carpenter, " " " ".....	39 00	
Carried forward.....	\$38,039 20	\$2,846,562 71



## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$36,039 20	\$2,846.562 71
M. Fogarty, Keeper of Union Park, salary, December.....	39 00	
E. Hanning, " " " " " ".....	39 00	
M. Hughes, " Madison Park, " " " ".....	39 00	
M. McCulloch, " " " " " ".....	39 00	
John Corr, " Stuyvesant Park, " " " ".....	39 00	
Joseph Wagner, " " " " " ".....	39 00	
Patrick Levy, " Tompkins Park, " " " ".....	39 00	
Jacob Boyce, " " " " " ".....	39 00	
E. W. Noyes, Clerk in Bureau of Wharves, salary from 17th to 31st of August..	48 37	
Porter for Deputy Superintendent of Repairs and Supplies.....	200 00	
H. Z. Drew, Engineer of Steam Fire-Engines.....	612 50	
		37,311 57
<b>Contingencies—Croton Aqueduct Board.</b>		
Advertising.....	1,058 71	
Engineer's Office, cleaning and papering.....	19 39	
Office expenses, and miscellaneous bills.....	911 45	
Postage.....	33 43	
Wagon hire.....	751 10	
		2,774 08
<b>Contingencies—Law Department.</b>		
Reporting testimony in West Washington Market case.....	266 30	
Stenographic reports of arguments in West Washington Market case.....	492 00	
H. H. Anderson, counsel fees in West Washington Market case.....	300 00	
Gilbert Dean, retaining fee, drawing affidavits and other services, in suit of West Washington Market case.....	500 00	
M. V. B. Wilcoxson, retaining fee, arguments and other services, in following suits, viz.:		
D. Ransom, assignee of A. Nash vs. Mayor, &c.....	\$200 00	
Mott vs. Mayor and others; also, Belmont vs. Mayor and others,.....	50 00	
J. P. Treadwell and others vs. Myndert Van Schaick, President } Croton Aqueduct Board.....	100 00	
		350 00
Gilbert Dean, retaining fee, argument and other services, in following suits, viz.:		
Mayor, &c., vs. A. G. Benson and others.....	\$500 00	
Henry Corolus, admr., vs. Mayor, &c.....	250 00	
J. B. Althouse vs. Mayor, &c.....	150 00	
Yonkers Railroad suit.....	425 00	
		1,325 00
Wm. M. Everts, retaining fee, argument and other services, in suit of The People vs. Mayor, &c., and Robert T. Haws, involving the title and management of the Brooklyn Ferries.....	1,700 00	
Moses Ely, for services in reference to Brooklyn Ferries.....	507 00	
Reporting argument in case of Brooklyn Ferries.....	117 50	
Moses Ely, for services in suit of Gregory vs. Mayor, &c., in reference to night-soil contract.....	500 00	
Moses Ely, counsel fee in case of McCotter vs. Mayor, &c., in reference to Ward's Island purchase.....	2,020 00	
John Graham, counsel fee in suit of Owens vs. Mayor, &c.....	100 00	
John Graham, counsel fee in relation to widening of Worth street.....	150 00	
H. G. Bronson, for making new abstract in matter of widening Worth street...	85 00	
J. W. Goddard, services as Referee in following suits, viz.:		
Spencer Gregory vs. Mayor, &c.....	\$250 00	
J. P. Flender vs. Mayor, &c.....	33 00	
		283 00
H. H. Anderson, expenses attending cases before the Court of Appeals at Albany	150 00	
L. R. Marsh, services and counsel fee in suit of Baldwin & Jaycox vs. Mayor &c., in reference to contract for building Gate-Houses.....	750 00	
A. M. Beardsley, administrator for counsel fees of Samuel Beardsley in following suit:		
D. C. Murray vs. Mayor, &c., and Jacob Sharp and others.....	300 00	
John P. Crosby, counsel fee for examination of title to two lots on west side of Madison street, between Clinton and Jefferson streets, for Seventh Precinct Police.....	75 00	
Henry H. Anderson, counsel fees in sundry cases.....	550 00	
Rufus F. Andrews, retaining fee, arguments, and other services in following suits, viz.:		
Carried forward.....	\$10,519 80	\$2,886,648 36



## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$10,519 80	\$2,886,648 33
Israel C. Lawrence vs. Mayor, &c., in reference to grading New Bowery.....	\$200 00	
Dudley B. Fuller vs. Mayor, &c., in reference to taxes on steamships.....	200 00	
David Treadwell vs. Mayor, &c.....	300 00	
Bank of Commonwealth vs. Mayor, &c.....	1,000 00	
Two hundred and forty-six cases before Marine Court, from Oct. 24, 1858, to Nov. 1st, 1859.....	1,800 00	
B. M. Stilwell vs. Mayor, &c.....	750 00	
	4,250 00	
Edward Boyle, preparing atlas showing all opened and unopened streets between Fifty-seventh and One Hundred and Fifty-fifth streets.....	1,000 00	
Disbursements and expenses of office of Corporation Counsel.....	2,860 33	
Rent of office from Nov. 1st, to Dec. 31, 1859.....	150 00	
Stationery.....	44 50	
		18,824 63
<b>Contingencies—City Inspector's Department.</b>		
Services of Inspector of Violation of City Ordinances.....	1,098 00	
do Inspector of Slaughter Houses.....	1,830 50	
do Inspectors of Scavenger Docks.....	5,245 00	
do Superintendent of Removal of Dead Animals.....	1,074 66	
Removing dead horses.....	5 00	
Preparing weekly reports.....	1,529 06	
Preparing tables.....	1,459 25	
Preparing diagrams and reports.....	600 00	
Preparing yearly report.....	324 27	
Copying and filing Health Warden's report.....	400 00	
Burial permits at sub-office.....	972 33	
Incidental expenses of City Inspector's office, and office of Superintendent of Sanitary Inspection.....	66 59	
Cleaning office of City Inspector.....	87 52	
Advertising.....	1,103 88	
Wagon hire.....	1,037 00	
John A. Corey, Temporary Clerk.....	150 00	
Charles E. Rose, do.....	150 00	
John L. Bleakley, do.....	550 00	
John Hamegan, do.....	350 00	
Robert Ngent, do.....	466 45	
Deidrick Klein, do.....	59 00	
George F. Brandt, do.....	50 00	
		18,799 71
<b>Defense of Official Acts of Corporation Officers.</b>		
W. L. Cutting, Attorney, payment on account of judgment obtained by Dodge & Barnes vs. Fernando Wood and others, respecting ship Joseph Walker.....		12,250 00
<b>Diamond Reef—Blasting of.</b>		
James W. Hartell, for services as inspector.....	254 00	
Jno. Pettigrew, assignee of Husted & Kroehl, on account of contract for blasting Diamond Reef.....	7,040 00	
		7,294 00
<b>Donations.</b>		
Donation to Graduates of the Institution for the Blind.....	1,700 00	
do Home for Deaf Mutes.....	1,000 00	
do Dorcas Society.....	500 00	
do Sick Assistance Society.....	500 00	
do Eye and Ear Infirmary.....	2,000 00	
do Ladies' Union Aid Society.....	500 00	
do Nursery and Child's Hospital.....	1,000 00	
do New York Ophthalmic Hospital.....	500 00	
do American Female Guardian Society.....	2,000 00	
do New York Magdalen Benevolent Society.....	1,000 00	
do Children's Aid Society.....	3,000 00	
do Leake and Watts' Orphan Asylum.....	3,930 00	
Carried forward.....	\$17,030 00	\$2,943,816 70

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$17,630 00	\$2,943,816 70
Donation to Colored Orphan Asylum.....	3,971 72	
Do. Infirmary for Indigent Females and Children.....	500 00	
Do. Inebriate's Home.....	250 00	
Do. Women's Prison Association.....	500 00	
Do. Fire Department Fund.....	2,000 00	
Do. New York Dispensary.....	1,000 00	
Do. Eastern Dispensary.....	2,500 00	
Do. Northern Dispensary.....	500 00	
Do. North-western Dispensary.....	1,500 00	
Do. Demilt Dispensary.....	500 00	
Expenses of funeral of James Little.....	250 00	
Services to committee of Common Council.....	250 00	
<b>Election Expenses.</b>		31,351 72
<i>Expenses of Election of December, 1859 :</i>		
Advertising.....	\$4,363 99	
Fitting up election polls.....	1,788 13	
Stationery and printing.....	3,719 16	
Posting notices.....	300 00	
Printing Mayor's proclamation, caution to voters, and extracts from Corporation ordinances.....	470 00	
Bibles.....	104 00	
Conviction of an illegal voter.....	100 00	
Poll clerks.....	18 00	
Inspectors of election.....	75 00	
Rations furnished military and policemen.....	125 36	
Mr. Nicolious, for damage to widow.....	2 25	
	11,065 89	
<i>Expenses of Elections held in 1860 :</i>		
Inspectors of election.....	\$3,255 00	
Canvassers of election.....	3,250 00	
Poll clerks.....	3,906 00	
Room rent.....	3,255 00	
Advertising.....	5,876 85	
Posting notices and maps.....	471 00	
Lithographing maps of election districts.....	1,022 52	
Printing election notices.....	1,065 50	
Convictions of illegal voters.....	200 00	
Members of Board of Aldermen acting as city canvassers.....	340 00	
Services of clerks to Board of City Canvassers.....	1,200 00	
Expenses attending election of Chief Engineer of Fire Department, Mar. 9, 1860.....	75 00	
	23,916 87	
<b>Eleventh Avenue, working as a Country Road.</b>		34,982 76
Stephen C. Walker, on account of contract for working Eleventh avenue.....	3,004 80	
Inspectors' fees.....	470 00	
		3,474 80
<b>Errors and Delinquencies.</b>		
Thomas Brady, balance due on contract for flagging Eighty-fifth street, between Second and Third avenues.....	48 00	
Edward McGuire, balance on contract for paving First avenue, from Thirty- fourth to Thirty-seventh street, per resolution of Common Council, June 4th, 1860.....	250 00	
Theodore Martine, for return of purchase money, interest, etc., on property sold in error, for unpaid taxes.....	56 52	
Thomas B. Van Buren, reduction of personal tax of 1859, per resolution of Common Council, March 26th, 1860.....	143 37	
Michael Blivin, refunding amount paid in error on account of personal tax of 1859.....	22 51	
J. A. Duff, refunding amount paid in error on account of tax of 1856.....	27 23	
Edward Gallagher, refunding amount paid in error on account of tax of 1855..	6 91	
S. Shook, refunding amount paid in error on account of personal tax of 1859...	65 62	
Henry N. Morgan, refunding amount paid in error on account of personal tax of 1859.....	39 40	
M. Schaab, President, refunding amount paid in error on account of taxes, per resolution of Common Council, Dec. 13, 1860.....	22 48	
J. C. Pinckney, Clerk of Arrears, to pay tax of 1854 on lot 2865 avenue A, Sev- enteenth Ward, said lot having been erroneously assessed.....	26 44	
Carried forward.....	\$708 48	\$3,013,625 93

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$708 48	\$3,013,625 98
J. C. Pinckney, Clerk of Arrears, to pay assessment made in error for sewer in Bank street.....	38 22	
J. C. Pinckney, Clerk of Arrears, to pay assessment (in part) for opening Fourth avenue, being amount paid in error on lot 554.....	4 00	
P. Mulvihill, refunding amount paid in error for assessment, per resolution of Common Council, Oct. 1, 1860.....	162 45	
J. C. Pinckney, to reimburse him for amount of counterfeit money taken by him as Clerk of Arrears.....	16 50	
		929 65
<b>Flagging Sidewalks and Fencing Vacant Lots.</b>		
Flagging sidewalks in front of No. 119 Canal street.....	33 08	
Do do do do 347 Third avenue.....	32 06	
Do do Reade street, from Hudson to Greenwich street.....	245 85	
Do do and fencing vacant lots in Forty-second street, between Sixth and Seventh avenues, and in Thirty-fourth street, between Third and Fourth avenues.....	145 60	
Fencing vacant lots from No. 138 to No. 148 Reade street.....	64 41	
Fencing vacant lots on south-east corner of Church and Leonard streets.....	91 88	
Fencing vacant lots in Twenty-first street, Thirty-fifth street, and Thirty-sixth street.....	88 82	
Fencing vacant lots in Twenty-sixth street, Thirty-fourth street, Forty-fifth street, Forty-sixth street, and Fifth avenue.....	463 22	
		1,164 92

**Fire Department.**

Repairs to Engine No. 1..	\$123 25	Brought up.....	\$10,171 37
do do 2..	213 25	Repairs to Engine No. 41.....	393 63
do do 3..	209 75	do do 42.....	182 25
do do 4..	322 01	do do 43.....	14 50
do do 5..	404 75	do do 44.....	239 00
do do 6..	194 05	do do 45.....	91 00
do do 7..	439 25	do do 46.....	612 50
do do 8..	479 00	do do 47.....	178 75
do do 9..	397 75	do do 48.....	436 25
do do 10..	211 62	do do 49.....	157 00
do do 11..	395 25	do do 50.....	272 50
do do 12..	105 50	do do 51.....	263 00
do do 13..	218 50	do old Engines and Jumpers.....	446 51
do do 14..	319 00	do Engine for Exempt Engine Company, and services of Engineer.	1,168 14
do do 15..	173 24	Repairs to Hose Carriage No. 1..	126 75
do do 16..	159 00	do do 2..	196 79
do do 17..	345 50	do do 3..	125 00
do do 18..	192 00	do do 4..	85 25
do do 19..	287 75	do do 5..	61 00
do do 20..	168 50	do do 6..	205 25
do do 21..	247 00	do do 7..	141 50
do do 22..	245 75	do do 8..	196 00
do do 23..	194 88	do do 9..	124 75
do do 24..	207 50	do do 10..	304 58
do do 25..	219 38	do do 11..	137 25
do do 26..	264 75	do do 12..	133 62
do do 27..	124 00	do do 13..	101 63
do do 28..	158 75	do do 14..	168 50
do do 29..	305 08	do do 15..	166 00
do do 30..	159 50	do do 16..	152 75
do do 31..	283 00	do do 17..	167 38
do do 32..	266 25	do do 18..	50 50
do do 33..	329 75	do do 19..	42 50
do do 34..	87 00	do do 20..	179 38
do do 35..	51 25	do do 21..	156 00
do do 36..	255 38	do do 22..	316 00
do do 37..	148 75	do do 23..	236 75
do do 38..	745 70	do do 24..	195 75
do do 39..	214 90	do do 25..	154 13
do do 40..	393 88		
Carried up.....	\$10,171 37		
Carried forward.....		\$18,562 41	\$3,015,720 55

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$18,562 41	.....	.....	\$21,715 41	\$3,015,720 55
Repairs to Hose Carriage No. 26.	221 50	Brought up.....	.....	\$21,715 41	
do do 27.	447 85	Repairs to Hose Carriage No. 43.	83 23		
do do 28.	109 00	do do 44.	210 50		
do do 29.	398 01	do do 46.	126 50		
do do 30.	182 70	do do 47.	190 00		
do do 31.	266 50	do do 48.	174 25		
do do 32.	37 50	do do 50.	201 00		
do do 33.	228 25	do do 51.	126 38		
do do 34.	86 00	do do 52.	161 50		
do do 36.	207 00	do do 53.	118 50		
do do 37.	261 25	do do 55.	101 25		
do do 38.	123 09	do do 56.	107 00		
do do 39.	150 00	do do 57.	287 75		
do do 40.	102 38	do do 58.	70 50		
do do 41.	218 06	do do 59.	72 50		
do do 42.	114 00	do do 60.	30 50		
		do do 61.	285 50		
Carried up.....	\$21,715 41				
Repairs to old hose carriage from Corporation Yard.....			269 38		
Repairs to truck of Hook and Ladder Company No. 1.....			441 24		
do do do 2.....			465 40		
do do do 3.....			42 50		
do do do 4.....			224 78		
do do do 5.....			470 37		
do do do 6.....			129 55		
do do do 7.....			71 88		
do do do 8.....			166 30		
do do do 9.....			166 73		
do do do 10.....			101 62		
do do do 11.....			430 06		
do do do 12.....			296 26		
do do do 13.....			167 78		
do do do 14.....			283 27		
do do do 15.....			186 96		
do do do 16.....			217 56		
do do do 17.....			95 39		
do do do 18.....			244 85		
do (old) do do from Corporation Yard.....			120 75		
Building new (steam) engine for Engine Company No. 7.....			4,800 00		
do do do 19.....			2,000 00		
do (steam) do do 29.....			3,850 00		
do do do 30.....			1,500 00		
do do do 31.....			1,550 00		
do (steam) do do 38.....			4,875 00		
do (steam) do do Hose Company No. 5.....			3,800 00		
do do do 46.....			3,500 00		
do do do 57.....			3,500 00		
Rebuilding Engine No. 44.....			840 00		
Building new carriage for Hose Company No. 2.....			336 00		
do do do 6.....			400 00		
do do do 16.....			600 00		
do do do 19.....			287 00		
do do do 33.....			473 00		
do do do 41.....			470 00		
do do do 44.....			250 00		
do do do 49.....			500 00		
do do do 60.....			200 00		
Rebuilding carriage for Hose Company No. 13.....			250 00		
Building new truck for Hook and Ladder Company No. 11.....			359 00		
Repairs to striking apparatus in City Hall Bell Tower.....			42 50		
do do Union Market Bell Tower.....			30 00		
do do Essex do do.....			7 00		
do do Post Office do do.....			70 00		
do do Yorkville do do.....			65 00		
do do Mount Morris do do.....			25 00		
do do Maedougal street do do.....			2 00		
do do Marion street do do.....			51 00		
Pine wood for steam fire engines.....			610 00		
Work in Corporation Yard, repairing hose, etc.....			5,800 00		
General supplies—Corporation Yard.....			9,820 98		
Carried forward.....			\$79,419 30	\$3,015,720 55	

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$79,519 30	\$3,015,720 55
Water pails, mops, chamolis skins, etc.....	4,178 55	
Cartages.....	2,573 63	
Lanterns.....	2,329 61	
Trumpets for Chief and Assistant Engineers.....	416 00	
Watch lines to protect property at fires.....	366 40	
Cleaning office, etc.....	12 50	
Carriage hire for Chief Engineer.....	43 50	
		89,469 49
<b>Fire Department—Lot and House for Engine Co. No. 20.</b>		
C. Hurvier, amount of purchase money for house and lot No. 100 Cedar street, per resolution of Common Council, Nov. 18, 1859.....		13,500 00
<b>Fire Department—Lot and House for Hook and Ladder Com- pany No. 3.</b>		
Henry T. Alfred and Caroline J. Cooper, amount of purchase money for house and lot No. 130 Amity street, including amount paid Eagle Fire Insurance Company for mortgage on said property, per resolution of Common Council, Nov. 1, 1859.....		7,500 00
<b>Fire and Police Telegraph.</b>		
Telegraph instruments, including consideration for deed of assignment of Morse's patent.....	10,000 00	
Telegraph poles.....	901 50	
Pay of Superintendents and Operators.....	2,139 32	
Repairs and supplies.....	1,252 99	
Labor and expenses.....	593 22	
		14,887 03
<b>Fifteenth Ward Station-house.</b>		
Edward Gridley, for rebuilding Fifteenth Ward Station-house.....		11,915 00
<b>Fourth Avenue Parks.</b>		
Contract for iron railings.....	13,779 92	
Surveys do do.....	714 00	
Inspectors' fees do.....	360 00	
Locks for gates.....	10 00	
Workmen's wages.....	6,043 80	
Garden mould.....	2,847 25	
Manure.....	150 00	
Grass sod.....	592 00	
Seed.....	11 25	
Box edging.....	228 00	
Trees.....	107 20	
Sand and gravel.....	150 00	
Painting grating.....	34 99	
		24,718 41
<b>Infants' Home—Construction of.</b>		
Payments on contract for erecting building.....	22,421 66	
Pay of Inspector.....	516 00	
Plans.....	250 00	
		23,186 66
<b>Interest on Revenue Bonds.</b>		
For Interest on Revenue Bonds of 1859, viz.:		
On \$50,000 payable January 7, 1860.....	\$2,161 64	
do 10,000 do do 19, ".....	412 60	
do 10,000 do do 24, ".....	420 82	
do 200,000 do February 1, ".....	5,389 04	
do 340,500 do do 15, ".....	13,076 24	
		\$
Carried forward.....	\$21,460 34	\$3,200,907 14



## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$21,460 34		\$3,200,907 14
On \$328,400 payable March 1, 1860.....	15,407 49		
do 450,300 do do 15, ".....	22,491 70		
do 657,600 do April 1, ".....	38,733 58		
do 711,900 do do 15, ".....	42,713 88		
do 303,200 do May 1, ".....	17,843 25		
do 353,600 do do 15, ".....	21,065 09		
do 325,400 do June 1, ".....	19,423 18		
do 261,450 do do 15, ".....	15,315 02		
do 607,900 do July 1, ".....	36,264 90		
do 270,700 do do 15, ".....	16,088 31		
do 30,600 do August 1, ".....	1,793 77		
do 64,700 do do 15, ".....	3,863 34		
		272,568 85	
For Interest on Revenue Bonds of 1860, viz.:			
On \$850,000 payable October 1, 1860.....	\$12,197 25		
do 350,400 do do 15, ".....	3,212 30		
do 505,300 do Nov. 1, ".....	9,055 65		
do 206,900 do do 15, ".....	4,245 33		
do 371,200 do Dec. 1, ".....	11,046 64		
do 480,100 do do 15, ".....	13,517 35		
do 75,000 do do 24, ".....	3,119 18		
		56,373 70	
			323,962 55
<b>Interest on Central Park Fund Stock of 1887.</b>			
Amount paid for Interest on Central Park Fund Stock of 1887, viz.:			
On \$3,066,000 due February 1, 1880.....	45,990 00		
do 3,066,071 do May 1, ".....	45,991 06		
do 3,066,071 do August 1, ".....	45,991 06		
do 3,065,071 do November 1, ".....	45,991 06		
			183,963 18
<b>Interest on Central Park Fund Stock of 1898.</b>			
Amount paid for Interest on Central Park Fund Stock of 1898, viz.:			
On \$674,300 due February 1, 1880.....	9,116 25		
do 674,300 do May 1, ".....	9,116 25		
do 674,300 do August 1, ".....	9,116 25		
do 674,300 do November 1, ".....	9,116 25		
			36,465 00
<b>Interest on Central Park Improvement Fund Stock of 1887.</b>			
Amount paid for Interest on Central Park Improvement Fund Stock of 1887, viz.:			
On \$2,083,200 due February 1, 1860.....	26,485 39		
do 2,083,200 do May 1, ".....	31,248 00		
do 2,083,200 do August 1, ".....	31,248 00		
do 2,083,200 do November 1, ".....	31,248 00		
			120,229 39
<b>Interest on Central Park Improvement Fund Stock of 1876.</b>			
Amount paid for Interest on Central Park Improvement Fund Stock of 1876, as follows:			
On \$250,000 due August 1, 1860.....	2,484 07		
do 500,000 do November 1, ".....	6,914 34		
			9,398 41
<b>Interest on Central Park Awards.</b>			
Amount paid for Interest on portions of award to unknown owners in block 785, Ward No. 43, for opening Central Park.....	3 83		
Amount paid for Interest to J. W. Hawkes on award for opening Central Park..	19 57		
Amount paid for Interest to G. M. Wilkins on award for opening Central Park...	200 31		
			223 71
Carried forward.....			\$3,880,149 38

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....		\$3,880,149 38
<b>Interest on Public Building Stock No. 3.</b>		
Amount paid for Interest on Public Building Stock No 3, viz. :		
On \$350,000 due February 1, 1860.....	4,375 00	
do 350,000 do May 1, ".....	4,375 00	
do 350,000 do August 1, ".....	4,375 00	
do 350,000 do November 1, ".....	4,375 00	
		17,500 00
<b>Interest on Public Education Stock for 1873.</b>		
Amount paid for Interest on Public Education Stock of 1873, viz. :		
On \$154,000 due February 1, 1860.....	1,925 00	
do 154,000 do May 1, ".....	1,925 00	
do 154,000 do August 1, ".....	1,925 00	
do 154,000 do November 1, ".....	1,925 00	
		7,700 00
<b>Interest on New York City Stock for Docks and Slips.</b>		
Amount paid for Interest on New York City Stock for Docks and Slips, viz. :		
On \$500,000 due February 1, 1860.....	6,250 00	
do 500,000 do May 1, ".....	6,250 00	
do 500,000 do August 1, ".....	6,250 00	
do 500,000 do November 1, ".....	6,250 00	
		25,000 00
<b>Interest on Public Stock for Rebuilding Tompkins Market.</b>		
Amount paid for Interest on Public Stock for rebuilding Tompkins Market, viz. :		
On \$170,000 due February 1, 1860.....	5,100 00	
do 17,000 do June 28, ".....	421 97	
do 153,000 do August 1, ".....	4,590 00	
		10,111 97
<b>Interest on Floating Debt Fund Stock.</b>		
Amount paid for Interest on Floating Debt Fund Stock, viz. :		
On \$1,777,200 due November 1, 1860.....		10,038 71
<b>Iron Pavement.</b>		
Amount paid F. P. Vidal for preliminary survey for iron pavement in Maiden lane and Cortlandt street.....		205 56
<b>Iron Railing—Tompkins Square.</b>		
Amount paid Niles & Bagley, attorneys, for judgment recovered by W. T. Black against Mayor, &c., for surveys, etc., for iron railing around Tompkins square.....		357 00
<b>Judgments.</b>		
Amount paid F. L. Vultee, Deputy Sheriff, for costs of suit in case of D. Lion vs. Mayor, &c.....	23 38	
Amount paid F. L. Vultee, Deputy Sheriff, on execution, in suit of J. W. Hunt vs. Mayor, &c., for damages.....	617 48	
Amount paid F. L. Vultee, Deputy Sheriff, on execution in suit of Mary Dug vs. Mayor, &c.....	336 31	
Amount paid F. L. Vultee, Deputy Sheriff, on execution in suit of Francis Duffy vs. Mayor, &c., for services as watchman.....	114 01	
Amount paid F. L. Vultee, Deputy Sheriff, on execution in suits of H. H. Hoyt vs. Mayor, &c., and G. S. Adams vs. Mayor, &c., obtained Oct. 1, 1859.....	3,061 32	
Amount paid F. L. Vultee, Deputy Sheriff, on execution in suit of G. H. Adams vs. Mayor, &c.....	20 00	
Carried forward.....	\$1,232 50	\$3,951,062 62

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$4,232 50	\$3,951,062 62
Amount paid F. L. Valtce, Deputy Sheriff, on execution in suit of N. Welis vs. Mayor, &c., for costs of appeal.....	38 03	
Amount paid Charles A. May, attorney, for costs in the matter of opening the judgment in case of Milleman vs. Mayor, &c.....	566 74	
Amount paid S. D. Law, attorney, for judgment vs. Mayor, &c., recovered by John and Bridget Hoyt, for injuries to latter from falling into a sewer.....	1,010 12	
Amount paid Daniel Clark, attorney, for judgment against Mayor, &c., recovered by Wm. Wallace, for injuries received by streets being out of repair....	2,765 91	
Amount paid N. Millard, attorney, for judgment against Mayor, &c., recovered by Robert Owens, for injuries received in First avenue, same being out of repair.....	1,726 48	
Amount paid Boies & Cooper, attorneys, for judgment against Mayor, &c., recovered by Nathan Kinsley and — for injuries to horse and wagon.....	258 44	
Amount paid H. R. Lawrence, attorney, for judgment against Mayor, &c., recovered by Patrick Cooper, for personal injuries.....	834 66	
Amount paid C. P. Schermerhorn, attorney, for judgment obtained against the Mayor, &c., for services rendered in 1857, as arbitrator, relative to purchasing land on Ward's Island by the Corporation.....	582 69	
Amount paid to Stillwell & Swain, attorneys, for judgment against Mayor, &c., recovered by S. T. Webster, for services as Commissioner of Deeds in the City Inspector's office.....	214 94	
Amount paid Stillwell & Swain, attorneys, for judgment against Mayor, &c., recovered by David W. Mills, for services as attendant at the Marine Court.....	634 48	
Amount paid Stillwell & Swain, attorneys, for judgment against Mayor, &c., recovered by Wm. Haggerty and Charles Hicks, for services as Health Wardens, and James A. Miller for services as inspector on dumping ground.....	708 25	
Amount paid A. Simpson, assignee, for costs and interest on judgment against Mayor, &c., for flagging Eleventh street, between avenues A and B.....	177 21	
Amount paid E. and D. Bigelow, for interest on their claim on above contract..	25 27	
Amount paid Theodore Stuyvesant, attorney, for judgment vs. Mayor, &c., recovered by W. H. Tunc, for services as inspector on One Hundred and Thirty-first street, from Tenth avenue to Hudson River.....	411 66	
Amount paid R. J. Clark, attorney, for judgment vs. Mayor, &c., recovered by N. Jarvis, jr., assignee of Jno. McClave, for fencing vacant lots.....	2,200 00	
Amount paid Wildes P. Walker, assignee, for judgment vs. Mayor, &c., recovered by sundry parties for services as inspectors on various street improvements.....	1,378 76	
Amount paid Samuel C. Foster, assignee, for balance of judgment against Mayor, &c., for repaving Vestry street, between Washington and West streets, and for flagging Laurens street between Prince and Houston streets.....	341 72	
Amount paid Monnell, Willard & Howe, attorneys, for damages and costs of appeal, in suit of M. L. Leman vs. Mayor, &c., for changing the grade of Pearl street.....	1,150 59	
Amount paid A. Thompson, attorney, for judgment against Mayor, &c., recorded by Mary B. McKenney.....	71 50	
Amount paid Peter Tracy, in full of judgment and claim, in suit against Mayor, &c., for salary as Attendant at Fifth District Court, from November, 1858, to April, 1860, inclusive.....	1,100 00	
Amount paid Charles W. Baker, for judgment against Mayor, &c., for two bills of November 3d, 1858, for printing election blanks, and for stationery furnished Board of Supervisors.....	2,506 81	
Amount paid Flanagan & Cummings, attorneys, for costs in suit setting aside judgment of Jacob Sharp vs. Mayor, &c., relative to the Wall Street Ferry.....	411 94	
Amount paid J. & R. H. Sherwood, for judgment against Jacob Sharp and the Mayor, &c., recovered by R. J. Murray, respecting Wall Street Ferry.....	285 28	
Amount paid Jordan L. Mott, jr., for judgment against Mayor, &c., for glass ballot boxes.....	2,400 00	
Amount paid Tracy, Powers & Tallmadge, attorneys, for counsel fees, costs and disbursements in sundry suits or proceedings to vacate judgments against the Mayor, &c.....	4,001 83	
Amount paid Monnell, Willard & Howe, attorneys, for judgment and interest in suit of William F. Mott vs. Mayor, &c.....	1,458 65	
Amount paid John Cornell, Deputy Sheriff, for fees in serving writs of possession on tenants at West Washington Market.....	257 50	
Amount paid Geo. R. Thompson, attorney, for judgment against Mayor, &c., recovered by John McGrane for removing dead bodies in grading, Fourth avenue, from Thirty-eighth to Fifty-eighth street.....	1,585 56	
Carried forward.....	\$60,427 55	\$3,951,062 62

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$60,427 55	\$3,951,062 62
Amount paid G. R. Thompson, attorney, for costs on proceedings to open judgments of H. Gilmore and others vs. Mayor, &c.....	20 00	
	60,447 55	
Deduct amount credited to this account for reimbursement of sundry judgments chargeable to the Trust accounts .....	14,596 37	45,851 18
<b>Lamps and Gas.</b>		
Furnishing Gas for, and lighting public street lamps.....	368,619 79	
do do District Courts.....	176 14	
do do Police Station-houses.....	13,816 43	
do do Police Head-quarters.....	1,036 25	
do do Fire Department.....	9,175 02	
do do Firemen's Hall.....	132 50	
do do Bell-Towers.....	374 05	
do do Fire Telegraph office.....	345 94	
do do Chief Engineer of Fire Department office.....	151 25	
do do Exempt Engine Company.....	86 03	
do do Halls of Justice.....	918 15	
do do Hall of Records.....	271 25	
do do City Hall.....	1,225 25	
do do House of Detention of Witnesses.....	367 00	
do do City Inspector's Department.....	132 36	
do do Street Department and punch for Superintendent of Lamps and Gas.....	114 25	
do do Law Department.....	83 65	
do do Markets.....	7,876 77	
Expense of lamp-lighters for markets.....	2,420 00	
Ladders for lighting markets.....	5 25	
Setting and fitting gas lamp-posts.....	7,674 90	
Paint and painting lamp-posts.....	247 82	
Gas Lamp-posts.....	8,419 59	
Gas lamps.....	179 10	
Carting lamp-posts.....	78 55	
Repairing all public lamps.....	3,833 08	
Furnishing and lighting all oil lamps.....	2,314 26	
Lamp irons, cocks, tubes, and burners.....	1,219 34	
Putting up two lamps in front of Mayor's residence.....	108 04	
		431,355 01
<b>Lands and Places.</b>		
Repairing railing Tompkins square.....	177 59	
Trees for Tompkins square.....	446 50	
Garden mould for Tompkins square.....	228 75	
Seats for do do.....	237 00	
Painting at do do.....	27 13	
Keeper of Tompkins square, Sundays.....	40 00	
Lumber and repairs to fence Madison square.....	355 62	
Painting do do.....	88 00	
Painting tree-boxes, Stuyvesant square.....	62 74	
Painting railing, Washington square.....	621 27	
Surveys and superintending Reservoir square.....	172 00	
Removing rubbish from do do.....	100 00	
do do the Battery.....	38 50	
Ploughing at do do.....	100 00	
Garden mould, loam, and sods for Battery and other parks.....	979 39	
Trees for the Battery.....	92 59	
Painting railing Christopher street park.....	149 94	
Repairs, lumber, &c., for park corner of Third avenue and One Hundred and Twenty-second street.....	173 97	
Painting railing for park corner of Third avenue and One Hundred and Twenty-second street.....	159 97	
Sprinkling City Hall park.....	5 00	
Flagging in do do.....	169 80	
do corner Battery and State street.....	63 00	
Evergreens for various parks.....	379 50	
Seeds do do.....	55 26	
Carried forward.....	\$4,924 34	\$4,428,268 81



## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$4,924 34	\$4,428,268 81
Seats for various parks.....	123 00	
Repairing railing at various parks.....	32 34	
Painting of notices to trespassers for various parks.....	68 40	
Storage for tools.....	116 00	
Chains, tools and repairing.....	372 38	
Barrows, brooms, rakes, &c.....	214 50	
Horse and wagon for Superintendent of Lands and Places.....	250 00	
Pay of workmen on the various parks.....	17,148 60	
		23,249 56
<b>Lands and Places for Tompkins Square or Park.</b>		
Pay of workmen.....		374 24
<b>Lands purchased for Taxes and Assessments.</b>		
Lands purchased by the Corporation at the public sale held October and November, 1859, for unpaid taxes and Croton water rents of the years 1852, 1853 and 1854.....	25,525 86	
Lands purchased by the Corporation at the public sale held June, 1860, for unpaid taxes of the year 1855, and Croton water rents of the year 1854....	357 03	
		25,882 89
<b>Mount Morris Square—Improvement of.</b>		
Expense of surveys preparatory to laying out Mount Morris square.....		720 00
<b>Old Claims.</b>		
Coal furnished in 1857 Twelfth Precinct Police.....	44 00	
J. Donnelly, for wood and coal furnished in 1856 and 1857.....	1,300 71	
Stoue furnished in 1856 on Second and Third avenues.....	178 67	
D. D. Field, counsel fee in case of R. J. Murray vs. Mayor, &c., and Campbell. Sharp & Moody, October, 1859.....	500 00	
John Van Buren, counsel fee concerning the removal of the Collector and the Deputy Collectors of Assessments, and in suit of The Mayor, &c., vs. A. G. Bonsou.....	650 00	
M. R. Brewer, attorney, for claim of George Shepard and Joseph Haight for damages to houses in Forty-fourth street.....	2,500 00	
Addison Brown, attorney, for claim of Mrs. Andrews for damages occasioned by the construction of a sewer in Fifty-third street.....	43 53	
Addison Brown, attorney for similar claim of W. W. Thompson.....	43 53	
Addison Brown, attorney for similar claim of George Weir.....	53 53	
John L. Brown, contractor, amount allowed for damages sustained by him in constructing sewer in Forty-ninth street, from East River through said street to and through Second avenue, Fifty-third street, and Third avenue to Fifty-sixth street, per resolution Common Council, December 26, 1859....	30,000 00	
H. Welderkin, for claim of P. H. Dreyer, as surveyor regulating Fifty-seventh street, from Third to Fifth avenue.....	100 00	
James P. Campbell, as surveyor regulating Fifty-seventh street from Third to Fifth avenue.....	140 00	
Stillwell & Swain, attorneys, settlement of suit of P. H. Dreyer, in above matter.....	350 00	
Wildes P. Walker, assignee, claims of sundry persons for services as inspectors for regulating, &c., of streets.....	871 24	
H. Bertholf, services as crier and attendant at Supreme Court during 1853 and part of 1854.....	565 00	
P. H. Kingsland, services to Committee on Assessments of Common Council in years 1849, 1850, 1851, and 1852, per resolution Common Council, December 31, 1853.....	250 00	
Edward Linen, damages occasioned by non-fulfillment of contract by the Corporation, for building and repairing houses of Engine and Hose Companies in 1856.....	100 00	
Edward Linen, extra work on hose of Engine Co. No. 46, in 1857.....	255 66	
D. McGinn, for amount heretofore deducted from his contract for excess of inspector's time for building sewer in Catharine street in 1855 and 1856, and for removing old sewer.....	291 00	
Geo. Jarvis, assignee of H. Hawkins, for gravel furnished Superintendent of Roads in 1858.....	150 00	
Carried forward.....	\$38,386 87	\$4,478,495 50



## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$38,386 87	\$4,478,495 50
J. L. Van Wart, repairing culvert in Eighty-sixth street, between Broadway and Eleventh avenue, and furnishing gravel, &c., in 1857.....	150 00	
P. & D. Helms, for sharpening tools, &c., under W. Goodheart, Roadmaster, in 1856 and 1857.....	272 91	
Wilcox & Mellen, for bodding, &c., for use of members of Engine Co. No. 18, in 1857, per resolution of Common Council, April 25th, 1860.....	64 52	
S. C. Culkin, labor on stoves in Fifth District Court, Oct., 1857.....	20 62	
T. S. Sperry, clocks furnished in 1858 and 1859.....	212 50	
A. M. Binninger, rent of building corner of Duane and Greenwich streets, for Police head-quarters for month of June, 1860.....	140 75	
J. J. Winant, for freighting sewer dirt in years 1856, 1857, and 1858.....	1,882 86	
John Lent, for freighting sewer dirt in 1857.....	138 25	
Mary Brady, contract of John Brady, for carting ashes, &c., in Twenty-second Ward, in 1858.....	55 00	
Ringin bell, Cable Celebration, &c.....	11 25	
James Boyd, boxes used at Cable Celebration.....	24 00	
Advertising notices of do do.....	243 64	
Evening Post, for advertising for various Departments in 1858 and 1859.....	730 01	
Abend Zeitung, advertising notices in 1858, for removal of remains of Ex-President Monroe.....	48 40	
Courier des Etats Unis, advertising notices for Mayor.....	45 75	
New Yorker Demokrat, advertising various notices in 1858.....	21 76	
James Boners, serving subpoenas for Corporation Attorney in 1858.....	53 00	
New York Leader, advertising various notices in year 1857.....	1,056 15	
Wm. V. Leggett, services as Commissioner of Deeds in office of Street Com'r	30 88	
	43,589 12	
Add amount transferred from "Arrearages".....	108 40	43,697 52
<b>Police Investigations in 1855.</b>		
Professional services of Wm. Curtis Noyce, E. W. Stoughton, and Alanson Nash, in the Matsell investigation case.....		3,000 00
<b>Printing and Advertising for Common Council.</b>		
Expenses for advertising notices of Committees and official proceedings of Common Council.....	24,730 18	
Printing Minutes and Documents—Board of Aldermen.....	21,301 52	
do do do —Board of Councilmen.....	19,211 60	
do and binding Manual of Corporation.....	13,783 77	
Advertising Unsafe Building Law.....	117 00	79,144 07
<b>Printing and Advertising for Departments.</b>		
Advertising notices, &c., for City Inspector's Department.....	1,634 45	
do do do Finance Department.....	389 79	
do do do Mayor's Office.....	336 80	
do do do Receiver of Taxes.....	172 21	
do do do Counsel to Corporation.....	97 30	
do do do Street Department.....	128 80	
Printing Blanks for Collector of Assessments.....	111 00	
do do Third District Court.....	400 00	
Printing Warrants for Finance Department.....	147 50	
do 250 copies Sharp's Case.....	112 80	
Engraving and transferring Assessment Bonds, Revenue Bonds, and Certificates of Appointment, for Finance Department.....	164 57	
Receipt Books for Chief Engineer.....	30 00	3,725 28
<b>Printing for Departments.</b>		
Street Department.....	3,637 33	
Department of Finance.....	1,017 70	
Law Department.....	1,054 77	
Mayor's Office.....	401 00	
Chief Engineer.....	811 75	
Fire Wardens.....	29 00	
Carried forward.....	\$6,951 55	\$4,608,062 37

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$6,951 55	\$4,608,062 37
Fire Commissioners.....	41 25	
City Inspector's Department.....	3,355 00	
First District Court.....	713 25	
Second do do.....	342 50	
Third do do.....	570 50	
Fourth do do.....	350 00	
Fifth do do.....	1,052 75	
Sixth do do.....	777 50	
Seventh do do.....	231 50	
First District Police Court.....	1,076 50	
Second do do do.....	1,586 25	
Third do do do.....	822 00	
Fourth do do do.....	561 50	
Board of Police Justices.....	97 00	
Superintendent of Unsafe Buildings.....	169 20	
Clerk of Common Council.....	276 50	
Clerk of Board of Councilmen.....	12 00	
Late Corporation Counsel's Office.....	1,013 25	
		20,000 00
<b>Public Buildings—Construction and Repairs.</b>		
Repairs to Bell-tower—Union Market.....	67 08	
do do Essex Market.....	7 20	
do do Eighty-fifth street.....	128 71	
do do Jefferson Market.....	157 66	
do do Mount Morris, and new striking apparatus.....	765 92	
do do Macdougall street.....	44 17	
do do Marion street.....	55 57	
do do Twenty-second street.....	100 56	
do do Thirty-third street.....	301 62	
do do Washington Market.....	211 82	
do do City Hall Park.....	28 00	
do office of Board of Assessors.....	2 70	
do City Hall.....	8,408 12	
do New City Hall.....	48 64	
do City Inspector's Office.....	716 40	
do City Arsenal.....	108 81	
do Chamber of Board of Aldermen.....	129 24	
do and painting, &c., to Chamber of Board of Councilmen.....	1,487 37	
do office of Clerk of Common Council.....	41 66	
do do do Board of Councilmen.....	639 83	
do do Collector of Assessments.....	3 96	
do Comptroller's Office.....	866 91	
do Corporation Attorney's Office.....	6 00	
do do Counsel's Office.....	674 16	
do Committee room of Board of Councilmen.....	386 37	
do do do Common Council.....	66 75	
do First District Court.....	656 32	
do Second do.....	26 23	
do Third do.....	39 88	
do Fourth do.....	16 75	
do Sixth do.....	108 55	
do Seventh do.....	14 25	
do First District Police Court.....	238 00	
do Third do do.....	14 25	
do Fourth do do.....	8 10	
do Drill-rooms, Centre Market.....	689 62	
do do Essex Market.....	712 92	
do Dumping boards.....	156 46	
do Eastern Dispensary.....	50 00	
do Firemen's Hall.....	949 18	
do Fire Telegraph Office.....	623 74	
do Office of Chief Engineer.....	401 45	
do Governor's Room, City Hall.....	1,495 42	
do Hall of Records.....	57 75	
do Keeper of City Hall, rooms.....	10 75	
do Mayor's Office.....	483 85	
do Centre Market.....	221 28	
do Clinton Market.....	553 00	
do Essex Market.....	336 06	
Carried forward.....	\$23,259 04	\$4,628,062 37

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....		\$23,259 04	\$4,628,062 37
Repairs to Fulton Market.....		3,938 58	
do. Jefferson Market.....		1,087 73	
do. Washington Market.....		775 18	
do. Office of Receiver of Taxes.....		21 70	
do. do. Street Commissioner.....		65 39	
do. Sheriff's Office.....		98 74	
do. Tax Commissioners' Office.....		7 50	
Erecting building in Park for steam fire-engines.....		11,186 29	
Rebuilding Tompkins Market.....		43,714 04	
Clock for City Hall.....		4,044 30	
Flag-staff on Battery.....		97 85	
Public urinals.....		17 21	
Repairs to Police Head-quarters.....	\$375 26	53,257 25	
Repairs to house, Prec't No. 1.....	3,677 93	130 00	
do do 2.....	213 63	456 72	
do do 3.....	199 20	72 33	
do do 4.....	1,306 42	477 15	
do do 5.....	4,374 87	59 58	
do do 6.....	82 74	663 49	
do do 7.....	65 91	132 82	
do do 8.....	6,542 03	98 54	
do do 9.....	4,647 49	4 60	
do do 10.....	211 54	458 48	
do do 11.....	2,189 76	350 54	
do do 12.....	160 05	41 50	
do do 13.....	214 00	2,258 82	
do do 14.....	183 07	23 50	
do do 15.....	2,157 35	12 55	
do do 16.....	7,394 75	159 16	
do do 17.....	3,965 95	129 03	
do do 18.....	1,206 12	280 65	
do do 19.....	46 70	168 27	
do do 20.....	4,603 78	430 90	
do do 21.....	55 72	37 57	
do do 22.....	568 03	128 87	
do do 23.....	207 81	38 76	
do do 24.....	179 64	162 49	
do do 25.....	93 13	22 50	
do Engine Co. No. 1.....	806 48	9 55	
do do 2.....	433 13	61 40	
do do 3.....	6 45	43 39	
do do 4.....	80 15	43 32	
do do 5.....	193 89	179 71	
do do 6.....	600 00	102 48	
do do 7.....	902 23	50 00	
do do 8.....	95 62	10 34	
do do 9.....	244 22	490 64	
do do 10.....	4 60	254 58	
do do 11.....	663 73	104 00	
do do 12.....	77 50	23 61	
do do 13.....	70 51	161 67	
do do 14.....	369 11	9 60	
do do 15.....	316 41	252 27	
do do 16.....	25 00	237 01	
do do 17.....	446 13	109 80	
do do 18.....	8 00	464 09	
do do 19.....	1,116 89	23 60	
do do 20.....	100 00	113 24	
do do 21.....	23 75	391 62	
do do 22.....	439 98	450 21	
do do 23.....	456 36	16 80	
do do 24.....	35 50	108 95	
do do 25.....	103 75	21 70	
do do 26.....	526 24	5 25	
do do 27.....	4 00	105 93	
do do 28.....	99 69	146 87	
do do 29.....	81 56	27 40	
do do 30.....	45 75	39 21	
do do 31.....	17 68	19 13	
Carried up.....	\$53,257 25	100 00	
Carried forward.....		\$152,547 57	\$4,628,062 37

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$152,547 57	Brought up.....	\$156,524 42	\$4,628,062 37
Rep. to house of Hose Co. No. 41.	100 38	Rep. house Hook. & Lad. Co. No. 2.	247 26	
do do 42.	166 79	do do 3.	134 22	
do do 43.	117 00	do do 4.	5 50	
do do 44.	180 82	do do 5.	101 78	
do do 46.	75 29	do do 6.	440 28	
do do 47.	550 55	do do 7.	277 95	
do do 48.	63 96	do do 9.	206 17	
do do 49.	504 16	do do 10.	217 92	
do do 50.	165 30	do do 11.	795 76	
do do 51.	25 94	do do 12.	91 51	
do do 52.	113 50	do do 13.	113 30	
do do 55.	185 33	do do 14.	342 28	
do do 57.	19 20	do do 15.	62 87	
do do 58.	166 25	do do 16.	168 94	
do do 59.	194 67	Build'g house for Eng. Co. No. 16.	3,689 00	
do do 60.	1,009 58	do do 20.	4,240 00	
do do 61.	200 72	do do *35.	1,468 00	
Rep. house Hook & Lad. Co. No. 1.	137 31	do do 41.	4,198 00	
Carried up.....	\$156,524 42			
Alterations and additions to house for Hose Co. No. 38.....			3,160 00	
Rebuilding do do 40.....			2,843 00	
Building do do 43.....			3,500 00	
do do do 59.....			3,190 00	
do house for Hook and Ladder Co. No. 7.....			4,299 00	
do do do 9, balance of contract.....			1,077 25	
Alterations and additions to house of Hook and Ladder Co. No. 11.....			2,760 00	
Pay of inspectors on contract work.....			4,676 00	
				198,770 41
<b>Public Building Stock No. 3.</b>				
Amount of annual installment for redemption of Public Building Stock No. 3.....				50,000 00
<b>Public Stock for Rebuilding Tompkins Market.</b>				
Amount of annual installment for redemption of Public Stock for rebuilding Tompkins Market.....				17,000 00
<b>Public Education Stock of 1873.</b>				
Annual amount raised by tax on account of fund for redemption of Public Education Stock of 1873.....				4,657 36
<b>Real Estate Expenses.</b>				
Amount paid for assessments for various street improvements against Corporation property.....			4,006 64	
Amount paid for taxes on property owned by the Corporation at Newtown, L. I.			16 80	
do do do do Brooklyn.....			1,339 00	
do do do do Astoria.....			18 85	
Amount paid by the Corporation for one-third the value of buildings required to be removed in the following cases of street openings, viz.:				
Duane street, from Broadway to Chatham street.....	\$37,091 66			
Reade do do do do do.....	34 000 00			
do do do do Wash'g'n do.....	32,470 00			
Whitehall street, from Bowling Green to State street.....	12,450 00			
Chambers street, from Chatham street to James slip.....	79,783 00			
			195,794 66	
Amount paid by the Corporation for deficiency in assessable property, in the following assessments, viz.:				
One Hundred and Sixteenth street, grading, between Eighth avenue and Harlem River.....	\$13,176 34			
One Hundred and Twenty-fifth street, grading, between Eighth avenue and Manhattan street.....	7,413 53			
Carried forward.....	\$20,589 87	\$201,175 95	\$4,808,490 14	

\* Balance of contract.



## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$20,589 87	\$201,175 95	\$4,898,490 14
Seventy-ninth street, regulating, &c., between Broadway and Hudson River.....	2,534 45		
Fifty-second street, regulating, &c., between Tenth and Eleventh avenues.....	225 68		
Ninety-third street, regulating, &c., between Second and Fourth avenues.....	1,526 31		
Fifty-second street, regulating, &c., between Broadway and Sixth avenue.....	3,638 20		
Seventy-ninth and Eightieth streets, fill lots, between Second and Third avenues.....	33 08		
Fifty-fourth street, regulating, between Sixth and Seventh avenues.....	3,347 92		
Fifty-seventh street, regulating, &c., between Eighth and Eleventh avenues.....	4,614 65		
One Hundred and Twentieth street, sewer, between Third avenue and East River.....	177 39		
Forty-second street, curb, gutter, &c., between Broadway and Eighth avenue.....	30 81		
Forty-ninth street, flagging, between Sixth and Eighth avenues.....	4 54		
Sixth avenue, regulating, &c., between Fifty-fourth and Fifty-ninth streets.....	2,883 27		
		39,606 20	240,782 15
<b>Real Estate Purchases.</b>			
For purchase of two lots in Madison street, for Seventh Precinct Police.....		13,300 00	
For purchase of lot in West Tenth street, for Engine Co. No. 29.....		5,500 00	
			18,800 00
<b>Rents.</b>			
Rent of the following premises, viz.:			
Rear of No. 42 Pike street, for Hose Co. No. 1.....		100 00	
No. 209 Hester street, for Hose Co. No. 3.....		200 00	
No. 3 Dover do do " 10.....		600 00	
No. 380 West Forty-third street, for Hose Co. No. 12.....		120 00	
No. 52 Greene street, for Hose Co. No. 19.....		300 00	
Corner of Fifth avenue and Twenty-first street, for Hose Co. No. 20.....		800 00	
No. 199 Mercer street, for Hose Co. No. 35.....		150 00	
No. 28 Ann do do " 38.....		900 00	
No. 345 Third avenue, do " 39.....		150 00	
No. 10½ Mott street, do " 50.....		150 00	
East Fortieth street, between Lexington and Third avenue, for Hose Co. No. 53.....		300 00	
No. 10 Theatre alley, for Hose Co. No. 56.....		400 00	
Lawrence street, Manhattanville, for Hose Co. No. 59.....		200 00	
No. 12 Elm street, for Hose Co. No. 60.....		400 00	
No. 21 Henry street, for Engine Co. No. 2.....		340 00	
No. 220 Mercer do do " 4.....		500 00	
No. 61 Ann do do " 5.....		1,250 00	
No. 34 Mangin do do " 17.....		300 00	
No. 78 West Fortieth street, for Engine Co. No. 18.....		500 00	
No. 3 Temple do do do 20.....		500 00	
4th avenue, near 27th street, for Engine Co. No. 28, and Hose Co. No. 61.....		363 00	
No. 153 Franklin street, for Engine Co. No. 30.....		350 00	
100th street, near 10th avenue, do do 32.....		250 00	
No. 295 East Broadway, for Hook and Ladder Co. No. 13.....		87 50	
Broadway, between 159th and 160th streets, for Hook and Ladder No. 17.....		116 67	
No. 202 Centre street, for Exempt Engine Co.....		350 00	
No. 253 Spring street, for bell-tower.....		150 00	
No. 29 Broad street, for First Precinct Police.....		1,000 00	
No. 79 Warren street, for Third do.....		1,217 11	
New Bowery, for Fourth do.....		1,000 00	
Broadway, cor. of 131st street, for Sub-station Twelfth Precinct Police..		475 00	
Mercer, corner of 4th street, for Fifteenth do do.....		1,200 00	
No. 34 West 29th street, for Twenty-first do do.....		500 00	
West 47th street, for Twenty-second do do.....		300 00	
86th and 87th sts., bet. 4th and 5th avs., for Twenty-third do do.....		700 00	
No. 1 State street, for River Police.....		1,000 00	
Carried forward.....		\$17,219 28	\$5,158,072 29



## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$17,219 23	\$5,158,072 29
No. 52 Trinity place, for Steamboat and Railroad Squad Police.....	250 00	
No. 64 Cedar street, for First District Court.....	1,500 00	
No. 514 Pearl street, for Second do.....	1,800 00	
No. 20 Fourth avenue, for Fourth do.....	150 00	
Grand street, corner of Clinton street, for Fifth District Court.....	550 00	
Broadway, corner 221 street, for Sixth do do.....	1,350 00	
Corner 86th street and 4th avenue, for Seventh do do.....	700 00	
Jane street, for Corporation Yard.....	500 00	
Times building, for Street Department.....	5,500 00	
No. 19 Chatham street, for City Inspector's Department.....	2,500 00	
Tryon row, corner Centre street, for do.....	500 00	
Broadway, corner Park place, for Corporation Counsel.....	750 00	
Tryon row, corner Centre street, for Corporation Attorney.....	750 00	
Broadway, corner of Chambers street, for Public Administrator.....	1,600 00	
No. 82 Nassau street, for Law Department.....	2,000 00	
Tryon row, corner Centre street, for Collector of City Revenue.....	87 50	
14th street, bet. 9th and 10th avenues, for Croton Aqueduct Department.....	400 00	
No. 134 East 26th street (sub-let by Corporation).....	200 00	
Turtle bay, East River, do.....	1,000 00	
No. 79 Willet street, do.....	75 00	
No. 115 Barrow street, do.....	150 00	
No. 1 Rose street.....	280 00	
Third avenue, between 26th and 27th streets.....	75 00	
	39,886 78	
Less two warrants of 1859, canceled.....	66 00	
		\$39,820 78
<b>Roads and Avenues.</b>		
For repairs to the following streets and avenues, viz. :		
Second avenue, including stone, sand, &c., and pay of laborers.....	451 58	
Third do do do do.....	5,846 84	
Fourth do do do do.....	1,031 52	
Eighth do do do do.....	1,070 56	
Tenth do do do do.....	2,031 07	
Lexington avenue, do do do do.....	1,370 17	
Sixty-ninth street, do do do do.....	100 00	
Seventy-ninth street, do do do do.....	77 50	
Eighty-third do do do do.....	1,852 59	
Eighty-fifth do do do do.....	269 95	
Eighty-sixth do do do do.....	3,142 46	
Eighty-seventh do do do do.....	41 74	
One Hundred and Tenth street, incl. stone, sand, &c., and pay of laborers.....	552 97	
One Hundred and Twenty-fifth street, do do do do.....	2,700 56	
One Hundred and Forty-third do do do do.....	220 12	
One Hundred and Fifty-fifth do do do do.....	245 75	
One Hundred and Fifty-eighth do do do do.....	453 50	
One Hundred and Seventy-ninth do do do do.....	3,093 45	
Bloomingdale road, do do do do.....	13,860 28	
Kingsbridge road, do do do do.....	2,908 29	
Manhattan street, do do do do.....	5,817 65	
Harlem lane, do do do do.....	1,683 50	
Seventieth street and Fourth avenue, do do do do.....	88 99	
Weighing lime-stone chips.....	16 37	
Tools and repairing.....	612 59	
Horse and wagon for Superintendent of Roads.....	470 00	
		50,000 00
<b>Roads—Kingsbridge, from Tenth avenue to Kingsbridge.</b>		
Pay of laborers, and for gravel, stone, and lime-stone chips for repairs.....		697 04
<b>Removing Obstructions in Streets and Harbor.</b>		
Requisitions of G. W. Smith, Street Commissioner, in accordance with Section 23, Art 1, of Amended Ordinance, reorganizing the Street Department ...	600 00	
Removing railroad iron from pier No. 43 to Corporation Yard, foot of Jane street.....	78 00	
Removing liberty pole from corner of Duane and William streets.....	30 00	
Carried forward.....	\$708 00	\$5,248,590 11

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$708 00	\$5,248,590 11
Removing tree in Fifth street, near avenue D.....	25 00	
Removing derrick from foot of North Moore street.....	249 25	
Wharfage on derrick at foot of Robinson street.....	101 25	
		1,083 50
<b>Russ Pavement Improvement.</b>		
John Martin, labor, tools, &c., on pavement in Broadway.....	561 87	
John McGowan, inspector, on pavement in Broadway .....	61 50	
		623 37

## SALARIES—(Old Appropriation).

NAME.	TITLE OF OFFICER.	AMOUNT.
Joseph Murphy.....	Foreman, Public Park.....	67 50
Timothy Collins.....	Keeper, Battery Park.....	40 50
Andrew Handley.....	do do do.....	40 50
Michael McCabe.....	do City Hall do.....	40 50
Maurice Power.....	do do do.....	40 50
Richard Murphy.....	do Washington do.....	40 50
Thomas Cook.....	do do do.....	40 50
Michael Fogarty.....	do Union do.....	40 50
Edward Hanning.....	do do do.....	40 50
Mathew Treacey.....	do W. Stuyves'nt do.....	40 50
Thomas Holland.....	do do do.....	40 50
Jacob Boyce.....	do E. Stuyves'nt do.....	40 50
John Burns.....	do Tompkins do.....	40 50
Thomas Willett.....	do Madison do.....	40 50
Dennis Haley.....	do do do.....	40 50
Thomas Byrnes.....	Supt. Lands and Places, allowance for horse hire..	250 00
B. S. Hedrick.....	Third Clerk to Mayor, balance of salary.....	8 06
Aaron B. Rollins.....	Water Purveyor, increase of salary.....	250 00
T. F. Peers.....	Clerk Second District Court.....	333 33
David Seaman.....	do Fourth do do.....	333 33
Edward S. McPherson.....	do Fifth do do.....	333 33
John Decker.....	Chief Engineer, Fire Department.....	416 06
Henry Rogers.....	Bell Ringer.....	66 66
William F. Crumwell.....	do.....	66 66
Patrick Feeney.....	do.....	66 66
Michael Hays.....	do.....	66 66
C. Bierfield.....	do.....	66 66
David H. Hempstead.....	do.....	66 66
E. M. Conklin.....	do.....	66 66
John L. Van Wart.....	do.....	66 66
William Taylor.....	do.....	66 66
Charles Parkes.....	do.....	66 66
Griffith Griffiths.....	do.....	66 66
William H. Landers.....	do.....	66 66
William H. Swords.....	do.....	66 66
P. H. Waters.....	do.....	66 66
C. W. Travers.....	do.....	32 25
John Murphy.....	do.....	34 41
Bernard Sweeney.....	do.....	66 66
John H. Sleight.....	do.....	66 66
William Simpson.....	do.....	66 66
Harrison Redfield.....	do.....	66 66
D. McCauley.....	do.....	66 66
George Wiebelt.....	do.....	66 66
James McCusker.....	do.....	66 66
John F. Sloper.....	do.....	66 66
John Hart.....	do.....	00 60
Carried forward.....		\$4,159 05
		\$5,250,296 98

## ANALYSIS OF EXPENDITURES—CONTINUED.

NAME.	TITLE OF OFFICER.	AMOUNT.	TOTAL.
Brought forward		\$4,159 05	\$5,250,296 98
Patrick Cunningham	Bell Ringer	66 66	
William Quinn	do	66 66	
Charles Baulch	do	66 66	
Simon Jackson	do	66 66	
Patrick Dailey	do	66 66	
Henry E. Allison	do	66 66	
Edward McCabe	do	66 66	
F. Bazzoni	do	66 66	
James Lynch	do	66 66	
Enoch Smith	do	66 66	
William Tinkler	do	66 66	
William Miller	do	40 86	
George B. Winans	Telegraph Operator	38 71	
James McHenry	do	27 95	
Francis Owens	do	66 66	
T. Halpin	do	66 66	
Stephen P. Russel	Public Administrator	312 50	
A. F. Kimmel	Temporary Clerk, Tax Office	78 00	
John J. Smith	do do	78 00	
J. H. Hobart Ward	do do	78 00	
John Hopper	do do	78 00	
G. M. Dermott	do do	78 00	
R. H. Jones	do do	78 00	
William V. Porter	do do	78 00	
F. H. Pinckney	do do	78 00	
Henry L. Lousberry	do do	78 00	
John R. Lawrence	do do	78 00	
A. Cooper	do do	78 00	
			6,303 65
<b>Salaries—Legislative Department.</b>			
David T. Valentine	Clerk of the Common Council	3 150 00	
Francis J. Twomey	Deputy Clerk of Board of Aldermen	1,999 92	
C. B. Woodruff	First Assistant Clerk do	1,200 00	
Simon Meyers	Second do do do	1,200 00	
E. W. Taylor	Third do do do	999 96	
G. A. Valentine	Librarian do	900 00	
Henry Morford	Reader do	749 98	
William Hitchman	Engrossing Clerk do	1,074 96	
Patrick Gallagher	Sergeant-at-Arms do	799 92	
H. N. Parker	Messenger do	900 00	
T. P. Smith	Assistant Messenger do	849 96	
C. T. McClenachan	Clerk Board of Councilmen	1,999 92	
John A. Towle	Deputy Clerk do	1,200 00	
James Little	Assisant do do	416 65	
J. Seymour Mathews	do do do	583 31	
do.	Engrossing do do	375 00	
James Harper	do do do	525 00	
Wm. H. Maloney	Second Asst. Engr. Clerk of Board of Councilmen	450 00	
N. M. Shidell	Sergeant-at-Arms do	799 92	
George Mountjoy	Reader do	749 99	
R. T. Entwisle	Doorkeeper do	499 96	
John E. Greene	Messenger do	900 00	
James Harper, Jr.	Assistant Messenger do	499 92	
Henry Smith	Aderman First District	1,200 00	
Richard Barry	do Second do	1,200 00	
John T. Henry	do Third do	1,200 00	
James Bagley	do Fourth do	1,200 00	
John H. Brady	do Fifth do	1,200 00	
Michael Tuomey	do Sixth do	1,200 00	
George Starr	do Seventh do	1,200 00	
John Russell	do Eighth do	1,200 00	
Robert Darragh	do Ninth do	1,200 00	
Charles G. Cornell	do Tenth do	1,200 00	
Wm. J. Peek	do Eleventh do	1,200 00	
F. I. A. Boole	do Twelfth do	1,200 00	
Nicholas Seagrist	do Thirteenth do	1,200 00	
Gilbert M. Platt	do Fourteenth do	1,200 00	
Carried forward		\$39,624 37	\$5,256,600 63

## ANALYSIS OF EXPENDITURES—CONTINUED.

NAME.	TITLE OF OFFICER.	AMOUNT.	TOTAL.
Brought forward.....		\$39,624 37	\$5,256,600 63
James Owens.....	Alderman Fifteenth District.....	1,200 00	
Terence Farley.....	do Sixteenth do.....	1,200 00	
Henry W. Genet.....	do Seventeenth do.....	1,180 00	
Harris Bogart.....	Councilman.....	1,200 00	
Morgan Jones.....	do.....	1,200 00	
Joseph Shannon.....	do.....	1,200 00	
James Burns.....	do.....	1,200 00	
John Hogan.....	do.....	1,200 00	
John Baulch.....	do.....	1,200 00	
John Van Time.....	do.....	1,200 00	
F. Rollwagen, Jr.....	do.....	1,200 00	
Edward Costello.....	do.....	1,200 00	
John McConnell.....	do.....	1,200 00	
Thomas G. Hall.....	do.....	1,200 00	
Joseph L. Perley.....	do.....	1,200 00	
Samuel T. Munson.....	do.....	1,200 00	
L. M. Van Wart.....	do.....	1,200 00	
Alexander L. Shaw.....	do.....	1,200 00	
Cornelius W. Campbell.....	do.....	1,158 00	
Pierre C. Kane.....	do.....	1,200 00	
Abraham Lent.....	do.....	1,200 00	
Jonathan T. Trotter.....	do.....	1,200 00	
Charles McCarthy.....	do.....	1,200 00	
Daniel Townsend.....	do.....	1,200 00	
Charles C. Pinckney.....	do.....	1,200 00	
Ira A. Allen.....	do.....	1,200 00	
Charles N. Decker.....	do.....	1,200 00	
			71,962 37
<b>Salaries—Mayor's Office.</b>			
Fernando Wood.....	Mayor.....	5,000 00	
J. C. Burnham.....	First Marshal.....	1,500 00	
G. W. Hinchman.....	Second do.....	1,300 00	
J. B. Auld.....	Chief Clerk.....	1,500 00	
G. F. Thompson.....	First Assistant Clerk.....	1,500 00	
C. E. Baldwin.....	Second do do.....	1,200 00	
E. Timpson.....	Third do do.....	1,000 00	
			13,000 00
<b>Salaries—Department of Finance.</b>			
Robert T. Haws.....	Comptroller.....	5,000 00	
William E. Warren.....	Deputy Comptroller.....	3,500 00	
William Allen.....	Clerk to do.....	3,000 00	
W. H. Dikeman.....	Stock Clerk.....	1,700 00	
H. P. Bostwick.....	General Book-keeper.....	1,500 00	
Richard A. Storrs.....	Assistant do.....	1,200 00	
Henry J. Storrs.....	General Clerk.....	1,000 00	
Samuel E. Sellon.....	Do.....	166 66	
Charles H. Carr.....	Do.....	416 67	
D. Phoenix Smith.....	Do.....	1,000 00	
Albert C. Price.....	Messenger.....	800 00	
Edward V. Price.....	Auditor of Accounts.....	3,500 01	
David Groesbeck.....	First Assistant Auditor of Accounts.....	1,525 00	
William Kellock.....	Second do do.....	1,058 31	
William H. Cross.....	Book-keeper, Auditing Bureau.....	1,200 00	
William H. Field.....	General Clerk.....	1,000 00	
Charles H. Carr.....	Do.....	583 35	
William Gray.....	Do.....	799 98	
Joseph C. Pinckney.....	Clerk of Arrears.....	2,000 00	
Phineas H. Kingsland.....	First Assistant Clerk of Arrears.....	1,200 00	
James W. Dominick.....	Second do do.....	1,200 00	
Cornelius H. Whittaker.....	Third do do.....	1,000 00	
Charles D. Birdseye.....	Fourth do do.....	1,000 00	
Joseph P. Boyce.....	Fifth do do.....	966 66	
James M. Boyd.....	Redemption Clerk.....	1,000 00	
John J. Davies.....	General Clerk.....	666 67	
Carried forward.....		\$37,983 31	\$5,341,563 00



## ANALYSIS OF EXPENDITURES—CONTINUED.

NAME.	TITLE OF OFFICER.	AMOUNT.	TOTAL.
Brought forward.		\$37,983 31	\$5,341,563 00
B. J. Malone.....	General Clerk.....	166 67	
Thomas C. Holland.....	do.....	116 67	
William J. Girvau.....	Messenger, acting General Clerk.....	700 00	
Mathew Miller.....	Messenger.....	800 00	
Michael McGowan.....	do.....	583 33	
George H. Franklin.....	Collector of City Revenue.....	4,291 25	
William S. Davison.....	Superintendent of Market Rents and Fees.....	2,000 02	
William W. Burnham.....	Clerk to Collector of City Revenue.....	1,200 00	
Lewis J. Kirk.....	Deputy do do.....	1,200 00	
Porter G. Sherman.....	do do do.....	1,200 00	
Matthew D. Grecne.....	do do do.....	1,163 33	
Matthew C. Fordham.....	do do do.....	1,200 00	
Adam Saunders.....	do do do.....	1,000 01	
James E. Van Cleef.....	do do do.....	666 65	
Joseph Alden.....	do do do.....	333 36	
James M. Thompson.....	do do do.....	1,000 01	
Asa Butman.....	do do do.....	1,000 01	
John Pickford, Jr.....	Manure Inspector.....	939 00	
James M. Odell.....	do.....	939 00	
John W. Hunt.....	do.....	939 00	
William Carlock.....	do.....	939 00	
Lawrence Harney.....	do.....	939 00	
Morris Friedsam.....	do.....	939 00	
Minaard Thresher.....	do.....	939 00	
George Donaldson.....	do.....	939 00	
Michael McLaughlin.....	do.....	939 00	
Franklin Marsh.....	do.....	939 00	
John G. Seeley.....	do.....	939 00	
William P. O'Brien.....	do.....	939 00	
James Kelly.....	Receiver of Taxes.....	4,000 00	
John P. Hone.....	Deputy Receiver of Taxes.....	2,500 00	
Alfred Vredenburgh.....	First Clerk to Receiver of Taxes.....	2,000 00	
Justin H. Howard.....	Second do do.....	1,200 00	
W. G. McLaughlin.....	Third do do.....	1,200 00	
Henry B. Cook.....	Fourth do do.....	1,200 00	
James S. Combes.....	Fifth do do.....	1,200 00	
John S. Vredenburgh.....	Sixth do do.....	1,200 00	
Nelson D. Thayer.....	Clerk to Deputy Receiver of Taxes.....	1,200 00	
Peter Fargis.....	Messenger.....	700 00	
Jeremiah J. Dickeuson.....	First Assistant Messenger.....	782 50	
Dayton Britton.....	Temporary Clerk.....	234 00	
Isaac O. Hunt.....	do.....	234 00	
H. S. Lounsberry.....	do.....	339 00	
F. H. Pinckney.....	do.....	339 00	
Joseph B. Pollock.....	do.....	234 00	
H. A. Rowland.....	do.....	234 00	
John T. Smith.....	do.....	339 00	
J. H. Hobart Ward.....	do.....	239 00	
A. F. Kimmell.....	do.....	105 00	
W. V. Porter.....	do.....	105 00	
J. Hopper.....	do.....	105 00	
A. Cooper.....	do.....	105 00	
R. H. Jones.....	Extra Temporary Clerk.....	87 00	
Geo. M. Dennett.....	do do.....	84 00	
J. R. Lawrence.....	do do.....	33 00	
Andrew V. Stout.....	Chamberlain.....	2,760 40	
Nathan C. Platt.....	do.....	1,789 00	
H. A. Ovington.....		750 00	
Thomas Pictou.....		600 00	
			93,871 12
<b>Salaries—Street Department.</b>			
Gustavus W. Smith.....	Street Commissioner.....	5,000 00	
Mansfield Lovell.....	Deputy do.....	2,500 00	
Henry F. Kent.....	Chief Clerk.....	2,000 00	
Augustus Purdy.....	Contract Clerk.....	2,000 00	
Carried forward.		\$11,500 00	\$5,435,434 12



## ANALYSIS OF EXPENDITURES—CONTINUED.

NAMES.	TITLE OF OFFICER.	AMOUNT.	TOTAL.
Brought forward.....		\$11,500 00	\$5,435,434 12
Charles M. Livingston.....	Book-keeper.....	2,000 00	
Robert H. Clifford.....	Assistant Book-keeper.....	1,500 00	
Otto Sackersdorf.....	Map Clerk.....	1,200 00	
William L. Ely.....	First General Clerk.....	1,528 42	
John B. Cozzens.....	Second do.....	500 00	
Lewis R. Ryers.....	do. do.....	717 53	
Lewis R. Ryers.....	Third do.....	500 00	
William C. O'Brien.....	do. do.....	717 53	
William C. O'Brien.....	Fourth do.....	416 65	
Frederick J. Byrnes.....	do. do.....	595 33	
John R. Vandervoort.....	Fifth do.....	384 39	
John Bagley.....	do. do.....	233 86	
William G. Hart.....	do. do.....	391 04	
Charles O. Richardson.....	Messenger.....	1,000 00	
Edgar A. Trotter.....	Assistant Messenger.....	161 29	
Oscar C. Whedon.....	do. do.....	588 71	
Edward Kelly.....	do. do.....	500 00	
Edward Ewen.....	Superintendent Street Improvements.....	2,129 83	
William A. Poor.....	First Clerk to do.....	1,500 00	
M. P. O'Brien.....	Second do. do.....	245 16	
D. H. Printup.....	do. do. do.....	954 84	
Robert H. Osgood.....	Third do. do.....	297 21	
Alfred Seabring.....	do. do. do.....	702 79	
Billings Drake.....	Fourth do. do.....	1,000 00	
Alexander Ward.....	Inspector of Sidewalks.....	232 26	
Joseph Hilton.....	do. do.....	896 67	
Robert Earle.....	Superintendent of Wharves.....	1,783 26	
George White.....	do. do.....	216 74	
Samuel H. P. Meigs.....	Clerk to do.....	800 00	
E. W. Noyes.....	do. do.....	400 00	
Henry L. Southard.....	Superintendent of Roads.....	281 59	
John McQuade.....	do. do.....	1,718 41	
Azael Freeman.....	Clerk to do.....	174 18	
Joseph Brennan.....	do. do.....	148 87	
Enos McMullin.....	do. do.....	448 93	
Thomas Byrnes.....	Superintendent of Lands and Places.....	2,000 00	
William Gayte.....	Superintendent of Lamps and Gas.....	2,000 00	
Stephen McCormick.....	Clerk to Superintendent of Lamps and Gas.....	1,200 00	
Jonathan Purdy.....	Superintendent Repairs and Supplies.....	2,000 00	
Oscar B. Fletcher.....	Assistant Superintendent Repairs and Supplies.....	1,230 41	
Thomas J. Worman.....	Inspector of Small Repairs.....	160 00	
Edward J. Maloy.....	do do.....	622 50	
Alexander Frear.....	do do.....	490 00	
William Murray.....	First Clerk to Superintendent Repairs and Supplies.....	1,200 00	
Benson McGown.....	Second do do do.....	421 46	
C. W. Ridley.....	do do do do.....	359 19	
John Richardson.....	Deputy Superintendent Repairs and Supplies.....	2,000 00	
Marvin T. Rodman.....	Clerk to Dep. Superintendent Repairs and Supplies.....	1,200 00	
John Houghtaling.....	do do do.....	1,000 00	
Charles B. Arcularius.....	do do do.....	333 30	
John Dymond.....	do do do.....	466 70	
George W. Roome.....	Keeper of City Hall.....	1,145 76	
John Y. Savage.....	Regulator of Public Clocks.....	458 28	
John B. Leverich.....	Superintendent of Fire Apparatus.....	916 63	
Charles A. Gray.....	First Clerk to Chief Engineer.....	983 19	
George T. Alker.....	Second Clerk to do.....	177 41	
Alexander V. Davison.....	do do do.....	805 78	
James R. Mount.....	Foreman Corporation Yard.....	177 41	
Daniel Donnovan.....	do do do.....	805 78	
John Ketchum.....	Inspector of Incumbrances on Streets.....	897 26	
Charles J. Dougherty.....	do do do.....	165 00	
Francis Dayton.....	do do do.....	711 25	
Francis Dayton.....	do Incumbrances on Wharves.....	153 00	
Abraham D. Carlock.....	do do do.....	714 26	
Stephen Cornell.....	do do do.....	183 00	
Patrick McGinness.....	do do do.....	610 10	
P. McLaughlin.....	do do do.....	104 16	
Carried forward.....		\$64,078 31	\$5,435,434 12

## ANALYSIS OF EXPENDITURES—CONTINUED.

NAME.	TITLE OF OFFICER.	AMOUNT.	TOTAL.
Brought forward		\$64,078 31	\$5,435,434 12
Benjamin T. Rhodes	General Foreman Bureau of Wharves	522 00	
Joseph Murphy	Foreman Bureau of Lands and Places	717 50	
Timothy Collins	Keeper Battery	154 50	
John Burns	do do	354 00	
A. Handly	do do	99 00	
James Maloney	do do	276 00	
Michael Fogarty	do Union Park	430 50	
Edward Hanning	do do	430 50	
John Burns	Keeper, Tompkins Park	76 50	
Patrick Levy	do do	313 50	
John Boyce	do do	354 00	
Michael McCabe	do City Hall Park	154 50	
Chas. F. Bogert	do do	276 00	
Maurice Powers	do do	136 50	
Alexander Synatt	do do	265 50	
Thomas Cook	do Washington Park	430 50	
Richard Murphy	do do	154 50	
Wright Carpenter	do do	276 00	
Thomas Willett	do Madison Park	93 00	
Michael Hughes	do do	337 50	
Dennis Haley	do do	117 00	
Michael McCullough	do do	313 50	
Thomas Holland	do Stuyvesant Park	99 00	
John Carr	do do	331 50	
Michael Tracey	do do	99 00	
Joseph Wagner	do do	331 50	
John Boyce	do do	76 50	
John W. Kimmis	Inspector of Oil	188 00	
B. S. Adams	do	482 00	
William J. Van Zant	Inspector of Oil Lamps	144 00	
James Townley	do	526 00	
Francis Stacom	do	196 00	
A. J. Plumb	do	472 00	
Edward Kenny	do	670 00	
Nelson Crawford	do	670 00	
Ira Fowler	do	670 00	
Owen Daley	do	144 00	
Jacob Acorn	do	526 00	
<b>Salaries—Croton Aqueduct Department.</b>			75,995 31
Myndert Van Schaick	President	205 48	
do	Accountant	48 08	
Thomas Stephens	President	2,157 53	
do	Accountant	503 84	
Thomas B. Tappen	Commissioner	3,000 00	
do	Accountant	148 08	
Alfred W. Craven	Chief Engineer	5,000 00	
John C. Winder	Assistant Engineer	1,087 50	
B. S. Church	do do	362 50	
Henry L. Robertson	Clerk to President	1,400 00	
Alexander F. Dodge	Contract Clerk	1,200 00	
Revo C. Hance	Water Registrar	1,500 00	
Aaron B. Rollins	Water Purveyor	2,500 00	
William Fardon	Clerk to Water Registrar	1,000 00	
William V. Le Count	do do	1,000 00	
Jacob F. Howard	do do	1,000 00	
Gilbert H. White	do do	1,000 00	
Seymour V. Moody	do do	1,000 00	
C. R. Fleet	do do	1,000 00	
John B. McKean	do do	1,000 00	
Peter D. De Forest	do Water Purveyor	1,000 00	
James Reed	do do	1,000 00	
John J. Concklin	Messenger	700 00	
W. H. Concklin	do Engineer's Office	360 00	
Matthew D. Greene	Superintendent Railroads	96 77	
Carried forward			29,269 78
			\$5,540,699 21

## ANALYSIS OF EXPENDITURES—CONTINUED.

NAME.	TITLE OF OFFICER.	AMOUNT.	TOTAL.
Brought forward			\$5,540,699 21
<b>Salaries—Law Department.</b>			
Greene C. Bronson	Corporation Counsel	\$10,000 00	
do	For Clerk hire	8,000 00	
George H. Pirser	Corporation Attorney	97 22	
George C. Genet	do	4,902 70	
James D. McGregor	First Clerk to Corporation Attorney	104 16	
John M. Harrington	do do do	1,333 26	
Louis Worrall	Second Clerk do do	416 65	
J. Daggett Hunt	do do do	708 32	
James O'Donnell	Messenger	249 96	
Thomas C. Fields	Public Administrator	30 90	
Stephen P. Russell	do	906 60	
			26,749 77
<b>Salaries—City Inspector's Department.</b>			
Daniel E. Delavan	City Inspector	4,999 94	
W. R. W. Chambers	First Clerk	1,500 00	
Alfred T. Dusenbury	Second Clerk	1,200 00	
William M. Judson	Messenger	66 60	
A. D. Carlock	do	96 76	
Thomas J. Girvan	do	636 52	
George W. Gibbons	Second Messenger	699 98	
Cyrus Ramsay	Register of Records	1,200 00	
Thomas N. Carr	Clerk	1,000 00	
S. W. Manwaring	Burial Permit Clerk	799 96	
George B. Hall	Recording do	799 96	
Richard C. Downing	Superintendent of Sanitary Inspection	2,500 00	
Sammel L. Titus	First Clerk	416 64	
Samuel J. Webster	do do	833 28	
Thomas H. Wainwright	Second Clerk	999 99	
Isaac E. White	Complaint Clerk	850 08	
James O'Neill	Ticket do	850 08	
Amos Upham	Pay-roll do	50 00	
Oliver Greene	do do	550 00	
Julius Johnson	Inspector of Meats	999 97	
John Wright	Deputy do	900 00	
George Goodheart	do do	900 00	
Henry Haight	do do	900 00	
William H. Mansfield	do do	900 00	
James Malone	do do	75 00	
Edward Farrance	do do	825 00	
D. Power	do do	75 00	
James Thurber	do do	825 00	
Charles Wilmott	do do	232 50	
Eugene Ward	do do	667 50	
John Conly	Street Inspector, 1st Ward	939 00	
Hiram Corwin	do 2d "	939 00	
Thomas McCarty	do 3d "	111 00	
Joseph De Costa	do 3d "	822 00	
Daniel Donovan	do 4th "	78 00	
Jeremiah Healy	do 4th "	861 00	
Charles Banta	do 5th "	939 00	
Ennis Geraghty	do 6th "	90 00	
Thomas Walsh	do 6th "	849 00	
Alfred Palmer	do 7th "	78 00	
Francis J. Hawks	do 7th "	486 00	
C. Hartnety	do 7th "	375 00	
John Forshay	do 8th "	939 00	
H. H. Cargill	do 9th "	939 00	
Jesse S. Sickles	do 10th "	939 00	
John H. Baxter	do 11th "	939 00	
John McQuade	do 12th "	129 00	
Edward Genet	do 12th "	786 00	
George Patterson	do 13th "	81 00	
Carried forward		\$38,668 82	\$5,567,448 98

## ANALYSIS OF EXPENDITURES—CONTINUED.

NAME.	TITLE OF OFFICER.	AMOUNT.	TOTAL.
Brought forward.		\$36,668 82	\$5,567,448 98
Michael Kerrigan.....	Street Inspector 13th Ward.	\$858 00	
Owen Gallagher.....	do 14th "	201 00	
Thomas McGuire.....	do 14th "	738 00	
Thomas H. Dilks.....	do 15th "	939 00	
George A. Bleakley.....	do 16th "	939 00	
Elisha Kingsland.....	do 17th "	939 00	
Daniel O'Neil.....	do 18th "	939 00	
William McMauns.....	do 19th "	111 00	
Patrick Russell.....	do 19th "	828 00	
Thomas Kiernan.....	do 20th "	939 00	
I. C. Ferris.....	do 21st "	939 00	
Mathias Goetzells.....	do 22d "	939 00	
George H. E. Lynch.....	Keeper Jane street Yard.	783 00	
Thomas Reiley.....	Assistant do do	626 00	
Thomas Asten.....	Keeper Rivington street Yard.	65 00	
Andrew Bleakley.....	do do do	718 00	
William Griffin.....	Assistant do do	626 00	
Noah B. Stokeley.....	Health Warden, 1st Ward.	1,098 00	
Richard L. Gilbert.....	do 2d "	1,098 00	
Amos Stookey.....	do 3d "	963 00	
James White.....	do 4th "	93 00	
Patrick O'Neill.....	do 4th "	1,005 00	
James Lawrence.....	do 5th "	1,098 00	
Bernard Maloney.....	do 6th "	1,098 00	
Patrick Corcoran.....	do 7th "	1,098 00	
Walter W. Adams.....	do 8th "	456 00	
William Delamater.....	do 8th "	624 00	
Samuel Reed.....	do 9th "	1,098 00	
John Slowey.....	do 10th "	1,098 00	
Thomas Abbott.....	do 11th "	1,098 00	
Henry J. Walsh.....	do 12th "	1,098 00	
Jacob Bennett.....	do 13th "	1,098 00	
John Cavanagh.....	do 14th "	1,098 00	
John S. Vreeland.....	do 15th "	1,098 00	
John Glastater.....	do 16th "	1,098 00	
Thomas Wallace.....	do 17th "	1,098 00	
Devine H. Coles.....	do 18th "	1,098 00	
James Cole.....	do 19th "	132 00	
Francis A. Thomas.....	do 19th "	966 00	
Stephen Munn.....	do 20th "	1,098 00	
B. B. Chappell.....	do 21st "	1,098 00	
Henry Murray.....	do 22d "	351 00	
John Wilson.....	do 22d "	747 00	
Nicholas Pannin.....	Superintendent of Scavenger Docks	1,098 00	
James Irving.....	do Markets.	1,999 96	
Thomas A. Bancker.....	Clerk to Superintendent of Markets.	298 91	
Edward Sanford.....	do do do	501 04	
John S. Austin.....	Clerk Washington Market.	999 50	
William H. Johnson.....	Deputy Clerk Washington Market.	799 96	
John A. Costa.....	Clerk Fnlton do	900 00	
George W. Isaacs.....	Deputy Clerk Fnlton do	62 50	
John H. Starr.....	do do do	687 50	
William W. Monks.....	Clerk Catharine do	732 00	
Leonidas Osborne.....	do Jefferson do	732 00	
Joseph Alden.....	do Clinton do	438 00	
D. W. Forshay.....	do do do	294 00	
E. Shine.....	do Essex do	62 00	
Henry La Rue.....	do do do	670 00	
Matthew Tuomey.....	do Centre do	732 00	
Peter Pettit.....	do Union do	670 00	
James Conway.....	do do do	62 00	
Henry Marshall.....	do Tompkins do	732 00	
John H. Starin.....	do Franklin do	90 00	
Thomas Coady.....	do do do	183 00	
J. Battersbury.....	do do do	268 50	
John Nugent.....	do Governorneur do	46 50	
Jacob Boyle.....	do do do	502 50	
Carried forward.			88,360 69
			\$5,655,809 67



## ANALYSIS OF EXPENDITURES—CONTINUED.

NAME.	TITLE OF OFFICER.	AMOUNT.	TOTAL.
Brought forward.....			\$5,655,809 67
<b>Salaries—Commissioners of Health.</b>			
Jedediah Miller.....	Health Commissioner.....	3,000 00	
William B. Rockwell.....	Resident Physician.....	199 23	
Lewis A. Sayre.....	do.....	1,050 77	4,250 00
<b>Salaries—Fire Department.</b>			
Henry H. Howard.....	Chief Engineer.....	666 67	
John Decker.....	do.....	3,916 63	
Charles P. Knapp.....	Clerk to Fire Commissioners.....	799 92	
R. P. H. Ahell.....	do do do.....	640 79	
David Theall.....	Messenger do.....	799 92	
Michael Eichell.....	Fire Warden.....	151 37	
William Miller.....	do.....	56 93	
Louis J. Meeks.....	do.....	208 30	
George C. Brown.....	do.....	208 30	
William H. McDonough.....	do.....	208 30	
John S. Clayton.....	do.....	151 37	
William Brandon.....	do.....	56 93	
John Downey.....	do.....	208 30	
James M. McGregor.....	do.....	151 37	
Samuel Curry.....	do.....	56 93	
John Clements.....	do.....	208 30	
Enoch Smith.....	do.....	208 30	
Stephen Halleck.....	do.....	208 30	
Samuel Cheshire.....	do.....	208 30	
R. B. Sanderson.....	do.....	291 66	
John J. Tindale.....	Clerk of Fire Wardens.....	333 30	
A. D. Carlock.....	Telegraph Operator.....	49 46	
George B. Winans.....	do.....	683 81	
Fraucis Owens.....	do.....	733 27	
John R. Flynn.....	do.....	159 13	
Thomas Halpin.....	do.....	574 13	
Jonas N. Phillips.....	Superintendent of Buildings.....	1,458 31	
James M. McGregor.....	Deputy Superintendent of Buildings.....	1,166 62	
J. Milton Smith.....	Inspector of Buildings.....	583 31	
Robert Taylor.....	do.....	583 31	
John Moore.....	do.....	583 31	
George A. Harriott.....	do.....	583 31	
Andrew Owens.....	do.....	583 31	
Peter Tostevin.....	do.....	583 31	
Charles K. Hyde.....	do.....	583 31	
Walter W. Adams.....	do.....	583 31	
Walter L. Cassin.....	Clerk to Superintendent of Buildings.....	525 00	
George Bevins.....	Bell-ringer.....	139 24	
William F. Crumwell.....	do.....	674 95	
Patrick Feeney.....	do.....	674 95	
W. A. Waterbury.....	do.....	370 07	
Michael Hays.....	do.....	304 99	
William B. Belsh.....	do.....	32 00	
Charles Bierfield.....	do.....	642 95	
David H. Hempstead.....	do.....	674 95	
E. M. Conklin.....	do.....	674 95	
J. L. Van Wart.....	do.....	674 95	
William Taylor.....	do.....	674 95	
Charles Parkes.....	do.....	674 95	
Griffith Griffiths.....	do.....	674 95	
William Miller.....	do.....	37 63	
William H. Landers.....	do.....	637 32	
John H. Forman.....	do.....	37 63	
William H. Swords.....	do.....	637 32	
P. H. Waters.....	do.....	674 95	
W. W. Tinkler.....	do.....	217 73	
Samuel H. Waugh.....	do.....	122 31	
Carried forward.....		\$29,010 14	\$5,660,059 67



## ANALYSIS OF EXPENDITURES—CONTINUED.

NAME.	TITLE OF OFFICER.	AMOUNT.	TOTAL.
Brought forward		\$29,010 14	\$5,660,059 67
John H. Sleight	Bell-ringer	674 95	
Daniel Curry	do	33 87	
William Timpson	do	641 08	
Harrison Redfield	do	674 95	
Charles Baulch	do	674 95	
George Wiebelt	do	674 95	
Christian Seaman	do	35 75	
James McCusker	do	639 20	
S. A. Morrison	do	127 95	
John Hart	do	674 95	
David Fenton	do	80 45	
John M. Eichell	do	78 45	
John W. Garside	do	370 07	
D. McCauley	do	304 99	
Simon Jackson	do	674 95	
Uriah W. Wenman	do	370 07	
Patrick Dailey	do	304 99	
Henry E. Allison	do	674 95	
John F. Sloper	do	674 95	
F. Bazzoni	do	674 95	
William Quinn	do	596 50	
Patrick Cunningham	do	594 50	
James Lynch	do	674 95	
Henry Rogers	do	535 71	
Samuel McKinley	do	285 00	
Bernard M. Sweeny	do	552 64	
Edward McCabe	do	547 00	
C. W. Travers	do	266 64	
Enoch Smith	do	91 58	
			42,217 08
<b>Salaries—Board of Assessors.</b>			
Jacob F. Oakley	Assessor	2,000 00	
Charles McNeil	do	2,000 00	
William A. Dooley	do	2,000 00	
Walter S. Pinckney	Clerk to Board	1,000 00	
			7,000 00
<b>Salaries—City Courts.</b>			
Thomas Stewart	Justice First District Court	3,000 00	
Isaac B. Batchelor	Clerk do do	1,999 94	
Arthur Kcating	Officer do do	799 94	
Thomas Burns	Do do do	799 94	
Charles Sweeney	Justice Second	3,000 00	
Thomas F. Peers	Clerk do do	1,999 96	
Charles Neary	Officer do do	799 93	
John McIntyre	Do do do	799 93	
W. H. Dusenbury	Justice Third	3,000 00	
W. E. Smith, Jr.	Clerk do do	1,999 92	
John Donohoe	Officer do do	799 92	
William Spaulding	Do do do	799 92	
William H. Van Cott	Justice Fourth	3,000 00	
David Seaman	Clerk do do	1,999 95	
Emil Lippman	Officer do do	799 92	
Thomas Van Cott	Do do do	799 92	
Charles K. Smith	Justice Fifth	3,000 00	
Edward S. McPherson	Clerk do do	1,999 95	
George Stringham	Officer do do	799 92	
John B. Mitchell	Do do do	466 62	
P. Tracy	Do do do	333 30	
Theodore J. Fonda	Justice Sixth	3,000 00	
John Waite	Clerk do do	1,999 92	
William Mastersou	Officer do do	799 92	
Charles Ferber	Do do do	799 92	
C. W. Van Voorhis	Justice Seventh	3,000 00	
Michael McCann	Clerk do do	1,999 92	
Carried forward		\$44,598 66	\$5,709,276 75

## ANALYSIS OF EXPENDITURES—CONTINUED.

NAME.	TITLE OF OFFICER.	AMOUNT.	TOTAL
Brought forward.....		\$45,598 66	\$5,709,276 75
Valentine Koon.....	Officer Seventh District Court.....	799 92	
Michael Halloran.....	Do do do.....	799 92	
James H. Welsh.....	Justice City Hall Police Court.....	972 20	
M. N. Jones.....	Clerk do do.....	673 80	
J. J. Reilly.....	Assistant Clerk do.....	472 66	
Barnabas W. Osborne.....	Justice First District do.....	972 20	
James H. Welsh.....	Do do do.....	1,361 08	
Michael Connolly.....	Do do do.....	972 20	
Richard Kelly.....	Do do do.....	1,361 08	
John D. Lindon.....	Clerk do do.....	673 80	
M. N. Jones.....	Do do do.....	1,166 62	
John Lalor.....	Do do do.....	673 80	
Thomas W. Murray.....	Clerk do do.....	1,166 62	
E. H. Dominick.....	Assistant Clerk First District Police Court.....	1,323 30	
John J. Reilly.....	do do do do.....	850 64	
William J. A. McGrath.....	do do do do.....	1,323 30	
Francis Spicer.....	Index do do do.....	779 92	
F. A. Hartman.....	Interpreter do do do.....	750 00	
E. D. Pepper.....	Clerk do do do.....	21 50	
John Quackenbush.....	Justice Second District Police Court.....	2,333 28	
Michael Connolly.....	do do do.....	1,361 08	
Richard Kelly.....	do do do.....	972 20	
James M. Murray.....	Clerk do do.....	1,840 42	
Thomas W. Murray.....	do do do.....	673 80	
John D. Lindon.....	do do do.....	1,166 62	
Edward M. Skidmore.....	Assistant Clerk do.....	1,323 30	
Charles M. Vandervoort.....	do do do.....	1,323 30	
Charles Miller.....	Interpreter Second do.....	500 00	
Conrad Reup.....	do do do.....	125 00	
A. Schleicher.....	do do do.....	125 00	
Matthew T. Brennan.....	Justice Third do.....	2,333 28	
James R. Steers.....	do do do.....	2,333 28	
William B. Rockwell.....	Clerk do do.....	1,840 42	
James Steers.....	do do do.....	1,840 42	
James E. Kerrigan.....	Assistant Clerk Third do.....	1,323 30	
George W. Riblet.....	do do do.....	1,323 30	
Francis Kraft.....	Interpreter do do.....	750 00	
J. Sherman Brownell.....	Justice Fourth do.....	2,333 28	
Barnabas W. Osborne.....	do do do.....	1,361 08	
William Dodge.....	Clerk do do.....	1,840 42	
John Lalor.....	do do do.....	1,166 62	
James M. Byrne.....	Assis't Clerk Fourth do.....	1,174 92	
George F. C. Dohrenwend.....	Interpreter do do.....	750 00	
			93,827 54
<b>Stationery and Blank Books.</b>			
Department of Finance.....		1,888 72	
Street Department.....		2,433 73	
City Inspector's Department.....		2,943 46	
Law Department.....		2,125 04	
Mayor's Office.....		455 25	
Clerk of Common Council.....		2,743 14	
Clerk of Board of Councilmen.....		2,166 36	
Committees of Common Council.....		2,995 01	
Keeper of City Hall.....		1 00	
City Library.....		196 10	
Fire Telegraph Office.....		43 00	
Chief Engineer's Office.....		828 75	
Fire Wardens' do.....		243 00	
Fire Commissioners' Office.....		285 99	
First District Police Court.....		1,227 88	
Second do do.....		695 24	
Third do do.....		258 25	
Fourth do do.....		185 00	
First District Court.....		409 00	
Second do.....		186 87	
Carried forward.....		\$22,290 79	\$5,803,104 29

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$22,290 79	\$5,803,104 29
Third District Court.....	700 25	
Fourth do .....	387 00	
Fifth do .....	454 25	
Sixth do .....	463 25	
Seventh do .....	98 87	
Board of Police Justices .....	124 62	
Superintendent of Unsafe Buildings.....	306 12	
Corporation Yard.....	13 85	
Marion street Bell-tower.....	5 25	
Madougal street do .....	8 00	
Union Market do .....	12 48	
Twenty-second st. do .....	7 88	
Thirty-third street do .....	13 37	
Deputy Superintendent Repairs and Supplies— <i>Stock account</i> .....	591 10	
		25,477 08
<b>Second Avenue—Macadamizing above Sixty-first street.</b>		
John Kinsley, on account of contract for macadamizing Second avenue.....	14,591 26	
Pay of inspectors.....	1,598 00	
do laborers .....	1,006 25	
Broken stone, gravel, &c.....	185 71	
		17,381 22
<b>Seventh Regiment, N. Y. State Militia—Camp Equipage for.</b>		
W. A. Crolus, for furnishing camp equipage for Seventh Regiment, N. Y. S. M. ....		5,000 00
<b>Sewers—Repairing and Cleaning.</b>		
Building new receiving basins.....	166 87	
Repairing basins and culverts .....	1,839 39	
do manholes.....	4,118 53	
do sewers .....	444 33	
Rebuilding sewer in Twentieth street.....	87 56	
do do Thirty-first and Thirty-third streets.....	11,655 40	
do do Third avenue and Seventeenth street.....	32 40	
Manhole and culvert covers.....	2,885 24	
Cartage.....	10,210 13	
Dumping sewer dirt.....	42 78	
Workmen's wages .....	12,855 88	
Tools and repairing and sundry bills.....	116 54	
John Duffy, allowance made in account of sewer in Nineteenth street.....	1,375 00	
		45,320
<b>Street Improvements.</b>		
Furnishing and putting up glass street signs.....	1,022 08	
Renumbering streets.....	694 46	
Railing around Worth Monument.....	5,645 75	
Flagging opposite the Park.....	643 54	
do around Abingdon square.....	812 66	
Setting curb and gutter, and flagging Sixty-ninth street, from Third avenue 460 feet west.....	506 05	
Setting back curb and gutter on Battery and State street, and extending iron railing.....	800 25	
Setting monument stones .....	20 00	
Repairing sidewalks, etc.....	960 28	
Inspector's fees flagging Market square .....	138 00	
Surveyors' fees on various streets for altering grades, etc.....	1,332 75	
Examining signs put up on street lamps.....	25 00	
		12,600 82
<b>Streets—Repaving and Repairs.</b>		
Bridge stone.....	2,688 27	
Sand.....	5,703 28	
Cartage.....	36,782 10	
Workmen's wages.....	72,105 81	
Carried forward.....	\$117,279 46	\$5,908,893 46

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$117,279 46	\$5,908,893 46
Tools and repairing, and miscellaneous bills.....	3,083 80	
Yard expenses.....	249 61	
Wagon hire.....	111 57	
		120,724 44
<b>Steam Fire-Engines.</b>		
Henry Z. Drew, services as engineer of steam fire-engine.....		43 54
<b>Society for the Reformation of Juvenile Delinquents.</b>		
Annual donation for use and benefit of the Society for the Reformation of Juvenile Delinquents, per Chap. 186, Laws of 1831, and resolution of the Common Council, December 26, 1855.....		8,000 00
<b>Sunken Vessels, Removing.</b>		
Raising canal boat at Pier No. 54, North River.....	230 00	
do schooner do 37, do.....	245 00	
Removing sunken vessels from foot of Vesey street.....	250 00	
do barge from Pier No. 32, North River.....	190 00	
		915 00
<b>Supplies for and Cleaning Public Offices.</b>		
Pay-roll of laborers, City Hall.....	4,444 00	
Pay-roll for cleaning public offices.....	1,680 00	
Street Department.....	530 58	
Department of Finance.....	145 88	
City Inspector's Department.....	3,450 29	
Law Department.....	4,336 94	
Mayor's Office.....	107 99	
City Library.....	143 50	
Keeper of City Hall, rooms.....	277 74	
City Hall.....	393 00	
Governor's Room, City Hall.....	1,688 78	
Clerk of the Common Council.....	447 14	
Clerk of Board of Councilmen.....	816 00	
Chamber of the Board of Councilmen.....	269 50	
do do Aldermen.....	100 00	
Committee-room of the Board of Councilmen.....	202 00	
Chief Engineer's office.....	51 51	
Fire Commissioners' office.....	1,209 74	
Fire Telegraph office.....	64 62	
Fire Wardens' office.....	7 00	
City Judges' office.....	30 38	
District Courts.....	2,461 17	
Police District Courts.....	2,662 86	
Engine Companies.....	2,023 89	
Hose do.....	2,141 38	
Hook and Ladder Companies.....	1,415 64	
Bell Towers.....	319 75	
Keeper of Dog Pound.....	6 00	
Superintendent of Unsafe Buildings.....	272 00	
Board of Assessors.....	93 50	
Markets.....	137 50	
Pine wood for Hose and Engine Companies, Police Stations, etc.....	1,061 25	
Coal do do do.....	5,751 07	
Putting up and taking down stoves do.....	1,503 47	
Building in Park for steam fire-engines, etc.....	156 00	
Cartages.....	37 31	
City Directories.....	125 00	
Deputy Superintendent of Repairs and Supplies, <i>Stock account</i> .....	1,425 08	
		41,989 46
Carried forward.....		\$6,080,565 90

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....		\$6,080,565 90
<b>Supplies for Police Department.</b>		
Precinct No. 1.....	\$760 67	Brought up..... \$7,309 81
Do " 2.....	257 72	Precinct No. 14..... 272 47
Do " 3.....	147 06	Do " 15..... 708 05
Do " 4.....	3,578 38	Do " 16..... 299 60
Do " 5.....	155 84	Do " 17..... 1,757 20
Do " 6.....	137 07	Do " 18..... 311 62
Do " 7.....	101 87	Do " 19..... 411 27
Do " 8.....	176 50	Do " 20..... 187 78
Do " 9.....	71 67	Do " 21..... 101 50
Do " 10.....	249 16	Do " 22..... 137 78
Do " 11.....	247 22	Do " 23..... 1,149 61
Do " 12.....	687 43	Do " 24..... 975 51
Do " 13.....	739 22	Do " 25..... 144 00
Do " 26.....		286 85
Carried up.....	\$7,309 81	
Police Head-quarters.....		5,809 21
Sand.....		148 47
Pine Wood.....		205 00
Coal.....		2,187 76
Soft Soap.....		108 57
Putting up and taking down stoves.....		197 00
Police Telegraph.....		234 40
Broadway Squad.....		208 36
Board of Surgeons.....		6 50
Cartages.....		39 43
Repairs to building No. 300 Pearl street, used by Fourth Precinct Police.....		125 00
Deputy Superintendent Repairs and Supplies, Stock account.....		722 89
		24,045 64
<b>Twenty-second Ward Station-House.</b>		
John McCool, for constructing Twenty-second Ward Station-house.....		10,047 00
<b>Water-Pipes and Laying.</b>		
Blasting rock.....		826 00
Brass stop-cocks.....		1,720 32
Cartages.....		1,193 34
Fire-hydrants.....		3,798 50
do repairing.....		646 93
Hydrants and stop-cock boxes.....		3,186 72
Iron water-pipes.....		13,558 15
Lead.....		3,155 22
Oil.....		254 92
Public hydrants, repairing.....		2,289 07
Repairing fountains.....		320 50
Work at distributing reservoir.....		4,861 28
Small castings.....		3,162 36
Stationery.....		1,808 90
Cast-iron stop-cocks.....		7,586 31
do do repairing.....		479 36
Fuel.....		250 00
Tapping pipes.....		1,698 50
Tools and repairing, and miscellaneous bills.....		2,217 39
Water-meters.....		2,782 19
Workmen's wages.....		50,775 43
Yarn.....		427 89
Draughtsmen.....		600 00
Proving Yard.....		168 93
Casualties.....		249 35
		108,017 56
<b>Wharves, Piers, and Slips.</b>		
Repairs, &c., (including Inspectors' fees,) to the following piers, &c., viz. : Pier No. 2, East River.....		5,224 40
Carried forward.....	\$5,224 40	\$6,222,676 10

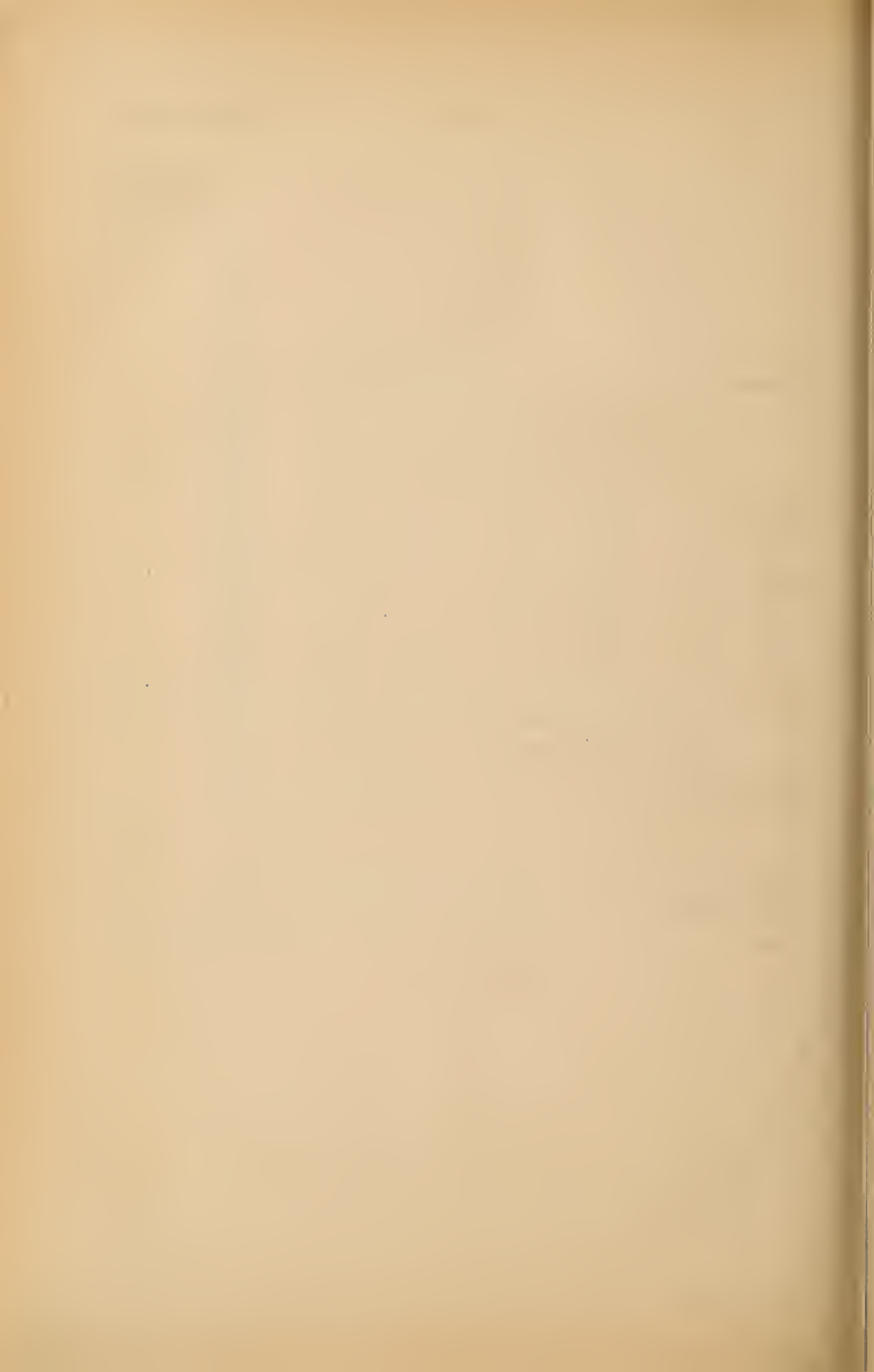


## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$5,224 40	\$6,222,676 10
Pier No. 4, East River.....	4,777 63	
do 12, do .....	757 98	
do 15, do .....	67 32	
do 21, do .....	189 10	
do 23, do .....	273 42	
do 26, do .....	20 22	
do 29, do .....	387 86	
do 33, do .....	202 60	
do 34, do .....	184 58	
do 35, do .....	159 99	
do 37, do .....	162 92	
do 39, do .....	24 00	
do 43, do .....	378 16	
do 44, do .....	216 49	
do 46, do .....	343 99	
do 48, do .....	185 47	
do 50, do .....	10 00	
do 51, do .....	106 04	
do 52, do .....	138 73	
do 53, do .....	10 00	
do 54, do .....	177 66	
do 55, do .....	156 05	
do 60, do .....	7 62	
do 61, do .....	492 11	
do 62, do .....	38 20	
Pier foot of Whitehall street, East River.....	11 12	
do Jackson do do .....	249 56	
do Grand do do .....	160 88	
do Fifth do do .....	195 38	
do 17th do do .....	65 00	
do 23d do do .....	227 40	
do 28th do do .....	213 67	
do 37th do do .....	16 37	
do 47th do do .....	8 00	
do 61st do do .....	25 12	
Building pier at foot of 79th street, East River (including Inspectors' fees).....	11,993 00	
Dredging slip between Piers Nos. 4 and 5, East River do .....	401 00	
do do do do 5 and 6, do do .....	4,568 20	
do do do do 18 and 19, do do .....	5,871 20	
do do do do 20 and 21, do do .....	3,664 60	
do do do do 22 and 23, do do .....	2,624 88	
do do do do 46 and 47, do do .....	10 00	
do do do do 47 and 48, do do .....	2,443 38	
do do foot of Gouverneur street, do .....	2,234 00	
Repairs to bulkhead do do do do .....	31 05	
do do do Rivington do do do .....	128 58	
do do do 16th do do do .....	113 67	
do do do 17th do do do .....	128 66	
do do between Piers Nos. 4 and 5, do do .....	171 07	
do do do do 21 and 22, do do .....	154 32	
do do do do 56 and 57, do do .....	124 35	
Repairs, &c. (including Inspectors' fees), to the following piers, &c., viz.:		
Pier No. 14, North River.....	3,124 00	
do 29, do .....	345 05	
do 30, do .....	26 52	
do 36, do .....	7,079 00	
do 37, do .....	1,967 55	
do 39, do .....	7,551 14	
do 42, do .....	219 85	
do 43, do .....	193 31	
do 46, do .....	187 25	
do 48, do .....	202 00	
do 50, do .....	5,343 15	
do 51, do .....	20 00	
do 52, do .....	177 02	
do 53, do .....	5,376 00	
Pier foot of Laight street, North River.....	221 62	
do Hammond street, do .....	458 00	
do 13th street, do .....	475 00	
do 17th do do .....	192 51	
do 18th do do .....	208 28	
Carried forward.....	\$83,864 35	\$6,222,676 10

## ANALYSIS OF EXPENDITURES—CONTINUED.

Brought forward.....	\$83,864 35	\$6,222,676 10
Pier foot of 20th street, North River .....	629 09	
do 22d do do .....	314 26	
do 26th do do .....	179 45	
do 28th do do .....	482 33	
do 30th do do .....	156 00	
do 37th do do .....	156 86	
do 39th do do .....	21 62	
do 46th do do .....	14 62	
do 79th do do .....	222 00	
do 96th do do .....	150 00	
do 158th do do .....	10 00	
Rebuilding Pier No. 47, North River (including Inspectors' fees) .....	11,109 48	
Do do 54, do .....	4,556 90	
Do pier at foot of 30th street, North River .....	12,264 16	
Do do do 47th do do .....	5,201 76	
Repairs to bulkhead, between Perry and Hammond streets, North River .....	494 54	
Do do foot of Bank street, North River .....	534 00	
Do do between Gansevoort and 12th streets, North River .....	28 60	
Do do foot of Bethune street, North River .....	448 00	
Do do do Troy do do .....	448 00	
Dredging slip between piers 13 and 14, North River .....	16 50	
Do do 30 and 31, do .....	22 00	
Do do 31 and 32, do .....	4,417 54	
Do do 32 and 33, do .....	3,287 29	
Do do 35 and 36, do .....	4,742 30	
Do do 36 and 37, do .....	5,873 23	
Do do 37 and 38, do .....	5,839 91	
Do do 38 and 39, do .....	5,696 01	
Do do 39 and 40, do .....	4,393 51	
Do do 46 and 47, do .....	10 00	
Do do 48 and 49, do .....	5,097 11	
Do do 49 and 50, do .....	567 00	
Do do 50 and 51, do .....	1,106 77	
Do do 53 and 54, do .....	4,251 74	
Do between Watts and Hoboken streets, North River .....	33 00	
Do foot of Canal street, North River .....	16 00	
Do do Clarkson do do .....	49 50	
Sounding bulkhead, from Gansevoort to Hammond street .....	10 00	
Repairs to bridge of Grand street ferry .....	12,605 20	
Do pier foot of 130th street, Harlem River .....	41 00	
Maps of wharves and piers on East River and North River shore .....	750 00	
Dock-builders' tools .....	85 51	
Cartage and towing .....	92 75	
Repairs to dumping-boards .....	1,554 38	
Pay-rolls of dock builders .....	5,084 23	
		186,928 50
<b>Wells and Pumps.</b>		
Cleaning and repairing wells .....	441 21	
Constructing new pumps .....	1,231 25	
Repairing pumps .....	2,143 16	
		3,815 62
<b>TOTAL .....</b>		<b>\$6,413,420 62</b>



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